**AGGREGRATED INFORMATION FOR GAUTENG**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 134 713 091 | 35 840 326 | 26.6% | 34 035 206 | 25.3% | 69 875 532 | 51.9% | 29 213 154 | 50.1% | 16.5% |
| Property rates | 24 820 270 | 6 873 271 | 27.7% | 6 761 304 | 27.2% | 13 634 576 | 54.9% | 5 723 664 | 50.7% | 18.1% |
| Property rates - penalties and collection charges | - | 35 464 | - | 54 552 | - | 90 016 | - | 35 162 | 70.9% | 55.1% |
| Service charges - electricity revenue | 46 715 995 | 12 915 712 | 27.6% | 10 370 969 | 22.2% | 23 286 681 | 49.8% | 9 779 103 | 49.9% | 6.1% |
| Service charges - water revenue | 17 791 448 | 4 436 665 | 24.9% | 4 953 100 | 27.8% | 9 389 766 | 52.8% | 4 180 428 | 46.8% | 18.5% |
| Service charges - sanitation revenue | 7 711 757 | 1 472 943 | 19.1% | 1 547 782 | 20.1% | 3 020 725 | 39.2% | 1 667 900 | 46.4% | (7.2%) |
| Service charges - refuse revenue | 4 903 245 | 1 333 956 | 27.2% | 1 290 212 | 26.3% | 2 624 168 | 53.5% | 1 153 851 | 50.6% | 11.8% |
| Service charges - other | 612 420 | (6 748) | (1.1%) | (17 613) | (2.9%) | (24 361) | (4.0%) | 118 103 | 30.0% | (114.9%) |
| Rental of facilities and equipment | 700 028 | 125 617 | 17.9% | 155 551 | 22.2% | 281 168 | 40.2% | 136 205 | 38.0% | 14.2% |
| Interest earned - external investments | 889 384 | 175 194 | 19.7% | 226 180 | 25.4% | 401 374 | 45.1% | 624 936 | 99.1% | (63.8%) |
| Interest earned - outstanding debtors | 1 674 520 | 452 822 | 27.0% | 498 415 | 29.8% | 951 237 | 56.8% | 354 592 | 53.2% | 40.6% |
| Dividends received | 145 | - | - | 67 | 45.9% | 67 | 45.9% | - | - | (100.0%) |
| Fines | 1 217 677 | 120 294 | 9.9% | 202 757 | 16.7% | 323 051 | 26.5% | 137 769 | 16.6% | 47.2% |
| Licences and permits | 424 269 | 101 041 | 23.8% | 98 328 | 23.2% | 199 370 | 47.0% | 120 739 | 102.6% | (18.6%) |
| Agency services | 887 536 | 187 346 | 21.1% | 224 877 | 25.3% | 412 223 | 46.4% | 221 328 | 35.4% | 1.6% |
| Transfers recognised - operational | 21 162 145 | 6 979 159 | 33.0% | 6 852 124 | 32.4% | 13 831 283 | 65.4% | 4 063 846 | 55.8% | 68.6% |
| Other own revenue | 5 159 868 | 637 470 | 12.4% | 814 868 | 15.8% | 1 452 338 | 28.1% | 893 944 | 50.9% | (8.8%) |
| Gains on disposal of PPE | 42 382 | 118 | .3% | 1 733 | 4.1% | 1 851 | 4.4% | 1 584 | 4.4% | 9.4% |
| Operating Expenditure | 132 739 178 | 31 404 097 | 23.7% | 31 097 806 | 23.4% | 62 501 903 | 47.1% | 30 534 619 | 47.1% | 1.8% |
| Employee related costs | 35 328 751 | 8 081 392 | 22.9% | 8 698 452 | 24.6% | 16 779 843 | 47.5% | 7 938 987 | 48.1% | 9.6% |
| Remuneration of councillors | 653 891 | 145 801 | 22.3% | 147 708 | 22.6% | 293 509 | 44.9% | 138 356 | 43.7% | 6.8% |
| Debt impairment | 7 376 257 | 2 194 429 | 29.7% | 1 599 296 | 21.7% | 3 793 725 | 51.4% | 1 517 215 | 46.3% | 5.4% |
| Depreciation and asset impairment | 9 505 680 | 1 463 679 | 15.4% | 2 201 861 | 23.2% | 3 665 540 | 38.6% | 1 740 123 | 37.1% | 26.5% |
| Finance charges | 4 819 167 | 865 142 | 18.0% | 1 140 936 | 23.7% | 2 006 078 | 41.6% | 1 725 853 | 53.4% | (33.9%) |
| Bulk purchases | 46 221 200 | 14 210 569 | 30.7% | 10 851 661 | 23.5% | 25 062 230 | 54.2% | 9 980 076 | 49.0% | 8.7% |
| Other Materials | 5 032 737 | 555 019 | 11.0% | 1 030 947 | 20.5% | 1 585 966 | 31.5% | 1 707 086 | 38.8% | (39.6%) |
| Contracted services | 12 475 766 | 1 760 206 | 14.1% | 2 549 276 | 20.4% | 4 309 482 | 34.5% | 3 168 237 | 57.2% | (19.5%) |
| Transfers and grants | 1 315 850 | 191 199 | 14.5% | 348 859 | 26.5% | 540 057 | 41.0% | 308 120 | 37.7% | 13.2% |
| Other expenditure | 9 995 257 | 1 881 617 | 18.8% | 2 524 605 | 25.3% | 4 406 222 | 44.1% | 2 310 344 | 40.9% | 9.3% |
| Loss on disposal of PPE | 14 620 | 55 044 | 376.5% | 4 206 | 28.8% | 59 250 | 405.3% | 223 | 2.7% | 1 789.9% |
| Surplus/(Deficit) | 1 973 914 | 4 436 230 | | 2 937 400 | | 7 373 630 | | (1 321 465) | | |
| Transfers recognised - capital | 8 275 953 | 441 071 | 5.3% | 1 740 618 | 21.0% | 2 181 690 | 26.4% | 1 841 179 | 25.2% | (5.5%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | (4 980) | 6.7% | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | 10 249 866 | 4 877 301 | | 4 678 018 | | 9 555 319 | | 514 733 | | |
| Taxation | 307 833 | 13 498 | 4.4% | 21 161 | 6.9% | 34 659 | 11.3% | 13 535 | 5.7% | 56.3% |
| Surplus/(Deficit) after taxation | 9 942 034 | 4 863 803 | | 4 656 857 | | 9 520 661 | | 501 198 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 9 942 034 | 4 863 803 | | 4 656 857 | | 9 520 661 | | 501 198 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 9 942 034 | 4 863 803 | | 4 656 857 | | 9 520 661 | | 501 198 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 20 239 619 | 908 377 | 4.5% | 3 338 763 | 16.5% | 4 247 140 | 21.0% | 3 617 524 | 23.2% | (7.7%) |
| National Government | 7 989 621 | 337 960 | 4.2% | 1 606 562 | 20.1% | 1 944 521 | 24.3% | 1 578 423 | 22.9% | 1.8% |
| Provincial Government | 326 312 | 25 225 | 7.7% | 54 900 | 16.8% | 80 125 | 24.6% | 43 670 | 38.0% | 25.7% |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 16 150 | - | - | - | - | - | - | 23 141 | 41.0% | (100.0%) |
| Transfers recognised - capital | 8 332 083 | 363 184 | 4.4% | 1 661 462 | 19.9% | 2 024 646 | 24.3% | 1 645 233 | 23.3% | 1.0% |
| Borrowing | 7 973 320 | 323 903 | 4.1% | 1 074 209 | 13.5% | 1 398 112 | 17.5% | 1 085 614 | 20.5% | (1.1%) |
| Internally generated funds | 3 312 938 | 147 140 | 4.4% | 378 805 | 11.4% | 525 946 | 15.9% | 588 692 | 21.3% | (35.7%) |
| Public contributions and donations | 621 278 | 74 150 | 11.9% | 224 286 | 36.1% | 298 436 | 48.0% | 297 984 | 93.4% | (24.7%) |
| Capital Expenditure Standard Classification | 20 239 619 | 908 377 | 4.5% | 3 338 763 | 16.5% | 4 247 140 | 21.0% | 3 617 525 | 23.2% | (7.7%) |
| Governance and Administration | 3 048 887 | 48 179 | 1.6% | 132 657 | 4.4% | 180 836 | 5.9% | 171 408 | 11.3% | (22.6%) |
| Executive & Council | 812 610 | 6 394 | .8% | 74 368 | 9.2% | 80 762 | 9.9% | 60 394 | 8.4% | 23.1% |
| Budget & Treasury Office | 2 195 827 | 10 167 | .5% | 34 281 | 1.6% | 44 448 | 2.0% | 101 168 | 10.8% | (66.1%) |
| Corporate Services | 40 450 | 31 618 | 78.2% | 24 009 | 59.4% | 55 627 | 137.5% | 9 845 | 16.6% | 143.9% |
| Community and Public Safety | 5 089 692 | 126 779 | 2.5% | 1 033 118 | 20.3% | 1 159 897 | 22.8% | 938 964 | 23.0% | 10.0% |
| Community & Social Services | 505 347 | 15 282 | 3.0% | 87 452 | 17.3% | 102 734 | 20.3% | 84 330 | 24.3% | 3.7% |
| Sport And Recreation | 220 432 | 7 321 | 3.3% | 25 057 | 11.4% | 32 378 | 14.7% | 66 453 | 27.2% | (62.3%) |
| Public Safety | 491 470 | 23 297 | 4.7% | 38 314 | 7.8% | 61 611 | 12.5% | 152 379 | 28.9% | (74.9%) |
| Housing | 3 713 468 | 63 557 | 1.7% | 840 016 | 22.6% | 903 573 | 24.3% | 597 716 | 20.6% | 40.5% |
| Health | 158 975 | 17 322 | 10.9% | 42 279 | 26.6% | 59 601 | 37.5% | 38 087 | 34.8% | 11.0% |
| Economic and Environmental Services | 6 032 543 | 234 626 | 3.9% | 988 969 | 16.4% | 1 223 596 | 20.3% | 1 429 802 | 28.3% | (30.8%) |
| Planning and Development | 942 720 | 43 329 | 4.6% | 158 300 | 16.8% | 201 629 | 21.4% | 297 397 | 32.7% | (46.8%) |
| Road Transport | 4 995 833 | 191 297 | 3.8% | 801 029 | 16.0% | 992 325 | 19.9% | 1 127 823 | 27.5% | (29.0%) |
| Environmental Protection | 93 990 | - | - | 29 641 | 31.5% | 29 641 | 31.5% | 4 582 | 8.4% | 546.9% |
| Trading Services | 5 950 677 | 498 793 | 8.4% | 1 183 792 | 19.9% | 1 682 585 | 28.3% | 1 060 828 | 24.2% | 11.6% |
| Electricity | 2 913 019 | 204 979 | 7.0% | 403 479 | 13.9% | 608 458 | 20.9% | 551 339 | 25.7% | (26.8%) |
| Water | 1 767 377 | 208 601 | 11.8% | 482 149 | 27.3% | 690 750 | 39.1% | 271 957 | 23.4% | 77.3% |
| Waste Water Management | 961 252 | 60 745 | 6.3% | 242 281 | 25.2% | 303 026 | 31.5% | 191 789 | 22.5% | 26.3% |
| Waste Management | 309 029 | 24 469 | 7.9% | 55 883 | 18.1% | 80 352 | 26.0% | 45 742 | 20.3% | 22.2% |
| Other | 117 819 | - | - | 226 | .2% | 226 | .2% | 16 523 | 23.5% | (98.6%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 134 245 547 | 39 756 721 | 29.6% | 35 991 687 | 26.8% | 75 748 409 | 56.4% | 35 963 284 | 55.1% | .1% |
| Property rates, penalties and collection charges | 22 971 902 | 5 976 405 | 26.0% | 6 162 361 | 26.8% | 12 138 766 | 52.8% | 5 724 659 | 49.2% | 7.6% |
| Service charges | 72 088 372 | 19 079 325 | 26.5% | 17 790 669 | 24.7% | 36 869 994 | 51.1% | 19 138 972 | 51.1% | (7.0%) |
| Other revenue | 8 504 670 | 3 767 156 | 44.3% | 2 436 181 | 28.6% | 6 203 337 | 72.9% | 4 233 690 | 94.7% | (42.5%) |
| Government - operating | 20 543 343 | 9 205 958 | 44.8% | 6 602 040 | 32.1% | 15 807 998 | 76.9% | 3 516 519 | 58.0% | 87.7% |
| Government - capital | 8 267 683 | 1 323 335 | 16.0% | 2 414 124 | 29.2% | 3 737 459 | 45.2% | 2 750 027 | 53.2% | (12.2%) |
| Interest | 1 869 434 | 404 543 | 21.6% | 586 312 | 31.4% | 990 854 | 53.0% | 599 417 | 56.5% | (2.2%) |
| Dividends | 143 | - | - | - | - | - | - | - | - | - |
| Payments | (113 474 258) | (39 817 386) | 35.1% | (30 557 841) | 26.9% | (70 375 228) | 62.0% | (34 697 242) | 66.4% | (11.9%) |
| Suppliers and employees | (107 258 086) | (39 135 955) | 36.5% | (28 565 113) | 26.6% | (67 701 068) | 63.1% | (32 121 764) | 67.1% | (11.1%) |
| Finance charges | (4 907 341) | (502 787) | 10.2% | (1 678 479) | 34.2% | (2 181 266) | 44.4% | (2 135 325) | 56.7% | (21.4%) |
| Transfers and grants | (1 308 831) | (178 644) | 13.6% | (314 249) | 24.0% | (492 894) | 37.7% | (440 153) | 51.9% | (28.6%) |
| Net Cash from/(used) Operating Activities | 20 771 289 | (60 665) | (.3%) | 5 433 846 | 26.2% | 5 373 181 | 25.9% | 1 266 042 | (1.8%) | 329.2% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (310 967) | 663 374 | (213.3%) | 24 025 | (7.7%) | 687 398 | (221.1%) | 336 580 | 135.2% | (92.9%) |
| Proceeds on disposal of PPE | 510 306 | - | - | 1 573 | .3% | 1 573 | .3% | (1 068 999) | 124.1% | (100.1%) |
| Decrease in non-current debtors | 785 | (23 637) | (3 009.3%) | (22 995) | (2 927.6%) | (46 633) | (5 936.8%) | 590 739 | (546.1%) | (103.9%) |
| Decrease in other non-current receivables | (89 571) | 50 936 | (56.9%) | 12 624 | (14.1%) | 63 561 | (71.0%) | 105 145 | (147.4%) | (88.0%) |
| Decrease (increase) in non-current investments | (732 489) | 636 074 | (86.8%) | 32 823 | (4.5%) | 668 897 | (91.3%) | 709 695 | 64.1% | (95.4%) |
| Payments | (19 784 326) | (2 407 243) | 12.2% | (2 871 698) | 14.5% | (5 278 941) | 26.7% | (3 211 109) | 27.7% | (10.6%) |
| Capital assets | (19 784 326) | (2 407 243) | 12.2% | (2 871 698) | 14.5% | (5 278 941) | 26.7% | (3 211 109) | 27.7% | (10.6%) |
| Net Cash from/(used) Investing Activities | (20 095 294) | (1 743 870) | 8.7% | (2 847 673) | 14.2% | (4 591 543) | 22.8% | (2 874 529) | 20.5% | (.9%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 7 917 102 | 2 654 393 | 33.5% | (1 255 921) | (15.9%) | 1 398 472 | 17.7% | 602 105 | 81.8% | (308.6%) |
| Short term loans | 100 000 | 1 500 000 | 1 500.0% | - | - | 1 500 000 | 1 500.0% | - | 641.0% | - |
| Borrowing long term/refinancing | 7 757 113 | 1 176 511 | 15.2% | (1 274 399) | (16.4%) | (97 889) | (1.3%) | 446 256 | 41.5% | (385.6%) |
| Increase (decrease) in consumer deposits | 59 988 | (22 118) | (36.9%) | 18 479 | 30.8% | (3 639) | (6.1%) | 155 850 | 332.3% | (88.1%) |
| Payments | (1 799 201) | (233 793) | 13.0% | (496 041) | 27.6% | (729 835) | 40.6% | (708 329) | 38.8% | (30.0%) |
| Repayment of borrowing | (1 799 201) | (233 793) | 13.0% | (496 041) | 27.6% | (729 835) | 40.6% | (708 329) | 38.8% | (30.0%) |
| Net Cash from/(used) Financing Activities | 6 117 901 | 2 420 599 | 39.6% | (1 751 962) | (28.6%) | 668 638 | 10.9% | (106 224) | 154.3% | 1 549.3% |
| Net Increase/(Decrease) in cash held | 6 793 896 | 616 065 | 9.1% | 834 211 | 12.3% | 1 450 276 | 21.3% | (1 714 711) | 4.8% | (148.7%) |
| Cash/cash equivalents at the year begin: | 12 395 663 | 8 196 654 | 66.1% | 8 812 719 | 71.1% | 8 196 654 | 66.1% | 16 366 436 | 108.3% | (46.2%) |
| Cash/cash equivalents at the year end: | 19 189 560 | 8 812 719 | 45.9% | 9 646 930 | 50.3% | 9 646 930 | 50.3% | 14 651 725 | 79.2% | (34.2%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1 518 256 | 7.8% | 798 083 | 4.1% | 628 816 | 3.2% | 16 531 370 | 84.9% | 19 476 525 | 25.4% | 20 112 | .1% | 1 172 268 | 6.0% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 2 143 481 | 22.5% | 623 395 | 6.5% | 409 592 | 4.3% | 6 367 793 | 66.7% | 9 544 261 | 12.5% | 2 747 | - | 372 032 | 3.9% |
| Receivables from Non-exchange Transactions - Property Rates | 1 626 981 | 13.6% | 614 884 | 5.2% | 506 820 | 4.3% | 9 174 925 | 76.9% | 11 923 609 | 15.6% | 3 672 | - | 911 565 | 7.6% |
| Receivables from Exchange Transactions - Waste Water Management | 627 701 | 8.3% | 354 121 | 4.7% | 283 342 | 3.7% | 6 296 190 | 83.3% | 7 561 354 | 9.9% | 2 997 | - | 499 090 | 6.6% |
| Receivables from Exchange Transactions - Waste Management | 403 108 | 7.1% | 190 476 | 3.4% | 162 668 | 2.9% | 4 910 462 | 86.7% | 5 666 714 | 7.4% | 5 634 | .1% | 191 352 | 3.4% |
| Receivables from Exchange Transactions - Property Rental Debtors | 13 782 | .1% | 6 647 498 | 48.3% | 567 689 | 4.1% | 6 545 054 | 47.5% | 13 774 024 | 18.0% | - | - | 45 504 | .3% |
| Interest on Arrear Debtor Accounts | 272 053 | 5.4% | 156 017 | 3.1% | 100 889 | 2.0% | 4 550 724 | 89.6% | 5 079 683 | 6.6% | 8 670 | .2% | 324 007 | 6.4% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 215 635 | 6.1% | 74 203 | 2.1% | 45 051 | 1.3% | 3 188 967 | 90.5% | 3 523 856 | 4.6% | 30 822 | .9% | 194 884 | 5.5% |
| Total By Income Source | 6 820 996 | 8.9% | 9 458 676 | 12.4% | 2 704 867 | 3.5% | 57 565 487 | 75.2% | 76 550 026 | 100.0% | 74 655 | .1% | 3 710 702 | 4.8% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 160 627 | 16.0% | 80 696 | 8.0% | 47 039 | 4.7% | 714 882 | 71.3% | 1 003 244 | 1.3% | - | - | 59 249 | 5.9% |
| Commercial | 2 119 363 | 26.7% | 419 509 | 5.3% | 261 280 | 3.3% | 5 147 271 | 64.8% | 7 947 423 | 10.4% | 655 | - | 684 575 | 8.6% |
| Households | 4 399 553 | 6.7% | 8 928 548 | 13.6% | 2 378 484 | 3.6% | 49 905 497 | 76.1% | 65 612 082 | 85.7% | 170 937 | .3% | 2 889 080 | 4.4% |
| Other | 141 453 | 7.1% | 29 924 | 1.5% | 18 063 | .9% | 1 797 836 | 90.5% | 1 987 277 | 2.6% | (96 937) | (4.9%) | 77 798 | 3.9% |
| Total By Customer Group | 6 820 996 | 8.9% | 9 458 676 | 12.4% | 2 704 867 | 3.5% | 57 565 487 | 75.2% | 76 550 026 | 100.0% | 74 655 | .1% | 3 710 702 | 4.8% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 2 810 848 | 65.5% | 71 944 | 1.7% | 1 215 654 | 28.3% | 193 381 | 4.5% | 4 291 828 | 26.6% |
| Bulk Water | 1 261 025 | 71.8% | 34 248 | 2.0% | 460 762 | 26.2% | - | - | 1 756 035 | 10.9% |
| PAYE deductions | 144 026 | 95.5% | 2 385 | 1.6% | 2 258 | 1.5% | 2 172 | 1.4% | 150 841 | .9% |
| VAT (output less input) | (29 898) | 116.4% | 4 218 | (16.4%) | - | - | - | - | (25 680) | (.2%) |
| Pensions / Retirement | 147 111 | 100.0% | - | - | - | - | - | - | 147 111 | .9% |
| Loan repayments | 963 790 | 100.0% | - | - | - | - | - | - | 963 790 | 6.0% |
| Trade Creditors | 4 209 970 | 86.4% | 131 046 | 2.7% | 220 030 | 4.5% | 313 195 | 6.4% | 4 874 240 | 30.2% |
| Auditor-General | 11 835 | 68.7% | 1 503 | 8.7% | 86 | .5% | 3 798 | 22.1% | 17 222 | .1% |
| Other | 3 820 263 | 96.3% | 19 732 | .5% | 8 461 | .2% | 118 804 | 3.0% | 3 967 260 | 24.6% |
| Total | 13 338 970 | 82.6% | 265 076 | 1.6% | 1 907 251 | 11.8% | 631 350 | 3.9% | 16 142 648 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | | |
| Financial Manager | | |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: CITY OF EKURHULENI (EKU)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 35 317 657 | 9 982 216 | 28.3% | 8 949 689 | 25.3% | 18 931 906 | 53.6% | 8 260 533 | 55.3% | 8.3% |
| Property rates | 5 615 665 | 1 377 066 | 24.5% | 1 338 688 | 23.8% | 2 715 754 | 48.4% | 1 247 861 | 52.5% | 7.3% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 13 732 952 | 4 390 429 | 32.0% | 3 225 749 | 23.5% | 7 616 179 | 55.5% | 3 143 303 | 56.8% | 2.6% |
| Service charges - water revenue | 4 119 535 | 1 321 161 | 32.1% | 1 511 233 | 36.7% | 2 832 394 | 68.8% | 860 109 | 41.8% | 75.7% |
| Service charges - sanitation revenue | 1 594 808 | - | - | - | - | - | - | 314 826 | 45.7% | (100.0%) |
| Service charges - refuse revenue | 1 338 897 | 332 214 | 24.8% | 313 961 | 23.4% | 646 175 | 48.3% | 303 598 | 50.5% | 3.4% |
| Service charges - other | - | (120 235) | - | (121 900) | - | (242 135) | - | - | - | (100.0%) |
| Rental of facilities and equipment | 127 763 | 28 923 | 22.6% | 27 631 | 21.6% | 56 554 | 44.3% | 35 808 | 44.5% | (22.8%) |
| Interest earned - external investments | 422 568 | 86 597 | 20.5% | 87 901 | 20.8% | 174 499 | 41.3% | 94 681 | 33.5% | (7.2%) |
| Interest earned - outstanding debtors | 523 506 | 116 594 | 22.3% | 123 778 | 23.6% | 240 372 | 45.9% | 66 236 | 29.9% | 86.9% |
| Dividends received | 92 | - | - | 67 | 72.4% | 67 | 72.4% | - | - | (100.0%) |
| Fines | 138 197 | 28 711 | 20.8% | 30 586 | 22.1% | 59 296 | 42.9% | 33 898 | 23.0% | (9.8%) |
| Licences and permits | 338 745 | 79 728 | 23.5% | 74 067 | 21.9% | 153 795 | 45.4% | 68 965 | 283.3% | 7.4% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 6 014 349 | 2 037 551 | 33.9% | 2 027 028 | 33.7% | 4 064 578 | 67.6% | 1 803 977 | 69.1% | 12.4% |
| Other own revenue | 1 350 581 | 303 477 | 22.5% | 309 257 | 22.9% | 612 734 | 45.4% | 285 686 | 248.1% | 8.3% |
| Gains on disposal of PPE | - | - | - | 1 644 | - | 1 644 | - | 1 584 | 33.7% | 3.8% |
| Operating Expenditure | 35 256 508 | 8 110 431 | 23.0% | 8 428 497 | 23.9% | 16 538 929 | 46.9% | 7 737 466 | 47.7% | 8.9% |
| Employee related costs | 8 708 334 | 2 049 315 | 23.5% | 2 059 691 | 23.7% | 4 109 006 | 47.2% | 1 961 352 | 52.4% | 5.0% |
| Remuneration of councillors | 151 062 | 33 391 | 22.1% | 33 374 | 22.1% | 66 765 | 44.2% | 30 532 | 43.7% | 9.3% |
| Debt impairment | 1 453 081 | 364 101 | 25.1% | 365 745 | 25.2% | 729 847 | 50.2% | 386 147 | 49.8% | (5.3%) |
| Depreciation and asset impairment | 2 385 339 | 231 476 | 9.7% | 963 048 | 40.4% | 1 194 524 | 50.1% | 521 972 | 50.1% | 84.5% |
| Finance charges | 992 048 | 191 304 | 19.3% | 148 171 | 14.9% | 339 476 | 34.2% | 137 029 | 32.9% | 8.1% |
| Bulk purchases | 13 479 345 | 4 101 099 | 30.4% | 2 934 601 | 21.8% | 7 035 701 | 52.2% | 2 673 705 | 49.3% | 9.8% |
| Other Materials | 1 946 750 | 176 858 | 9.1% | 455 977 | 23.4% | 632 836 | 32.5% | 482 817 | 20.5% | (5.6%) |
| Contracted services | 4 080 213 | 573 189 | 14.0% | 943 018 | 23.1% | 1 516 207 | 37.2% | 1 103 313 | 137.0% | (14.5%) |
| Transfers and grants | 897 027 | 140 979 | 15.7% | 276 029 | 30.8% | 417 008 | 46.5% | 199 485 | 29.4% | 38.4% |
| Other expenditure | 1 148 730 | 248 719 | 21.7% | 247 206 | 21.5% | 495 924 | 43.2% | 241 109 | 24.5% | 2.5% |
| Loss on disposal of PPE | 14 578 | - | - | 1 636 | 11.2% | 1 636 | 11.2% | 5 | - | 35 402.9% |
| Surplus/(Deficit) | 61 149 | 1 871 785 | | 521 192 | | 2 392 977 | | 523 067 | | |
| Transfers recognised - capital | 2 259 169 | 69 959 | 3.1% | 232 535 | 10.3% | 302 494 | 13.4% | 430 750 | 24.0% | (46.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | 1 705 | - | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | 2 320 318 | 1 941 744 | | 753 727 | | 2 695 471 | | 955 521 | | |
| Taxation | 59 989 | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 2 260 329 | 1 941 744 | | 753 727 | | 2 695 471 | | 955 521 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 2 260 329 | 1 941 744 | | 753 727 | | 2 695 471 | | 955 521 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 2 260 329 | 1 941 744 | | 753 727 | | 2 695 471 | | 955 521 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 6 904 213 | 163 315 | 2.4% | 825 888 | 12.0% | 989 203 | 14.3% | 1 223 538 | 23.8% | (32.5%) |
| National Government | 2 242 969 | 50 557 | 2.3% | 227 038 | 10.1% | 277 595 | 12.4% | 430 356 | 24.1% | (47.2%) |
| Provincial Government | 8 700 | - | - | - | - | - | - | 235 | 2.6% | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | 23 141 | 46.3% | (100.0%) |
| Transfers recognised - capital | 2 251 669 | 50 557 | 2.2% | 227 038 | 10.1% | 277 595 | 12.3% | 453 732 | 24.4% | (50.0%) |
| Borrowing | 3 590 944 | 61 031 | 1.7% | 458 743 | 12.8% | 519 775 | 14.5% | 537 942 | 20.8% | (14.7%) |
| Internally generated funds | 1 061 600 | 51 726 | 4.9% | 140 107 | 13.2% | 191 833 | 18.1% | 231 865 | 33.8% | (39.6%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 6 904 213 | 163 315 | 2.4% | 825 888 | 12.0% | 989 203 | 14.3% | 1 223 538 | 23.8% | (32.5%) |
| Governance and Administration | 1 498 254 | 15 684 | 1.0% | 72 524 | 4.8% | 88 208 | 5.9% | 157 179 | 14.3% | (53.9%) |
| Executive & Council | 683 659 | 6 371 | .9% | 46 250 | 6.8% | 52 620 | 7.7% | 58 408 | 14.4% | (20.8%) |
| Budget & Treasury Office | 814 144 | 9 313 | 1.1% | 26 275 | 3.2% | 35 588 | 4.4% | 98 771 | 14.2% | (73.4%) |
| Corporate Services | 450 | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 1 968 656 | 58 903 | 3.0% | 299 121 | 15.2% | 358 023 | 18.2% | 326 917 | 25.1% | (8.5%) |
| Community & Social Services | 278 650 | 4 969 | 1.8% | 46 871 | 16.8% | 51 840 | 18.6% | 58 141 | 41.3% | (19.4%) |
| Sport And Recreation | 88 000 | 567 | .6% | 12 039 | 13.7% | 12 606 | 14.3% | 18 530 | 30.0% | (35.0%) |
| Public Safety | 337 240 | 17 483 | 5.2% | 29 343 | 8.7% | 46 825 | 13.9% | 112 247 | 36.7% | (73.9%) |
| Housing | 1 222 491 | 35 193 | 2.9% | 199 968 | 16.4% | 235 161 | 19.2% | 117 318 | 15.2% | 70.4% |
| Health | 42 275 | 691 | 1.6% | 10 900 | 25.8% | 11 591 | 27.4% | 20 682 | 47.2% | (47.3%) |
| Economic and Environmental Services | 1 669 048 | 22 337 | 1.3% | 145 958 | 8.7% | 168 294 | 10.1% | 339 573 | 24.7% | (57.0%) |
| Planning and Development | 189 250 | 42 | - | 1 711 | .9% | 1 753 | .9% | 24 267 | 24.8% | (92.9%) |
| Road Transport | 1 428 498 | 22 295 | 1.6% | 133 106 | 9.3% | 155 400 | 10.9% | 313 407 | 24.7% | (57.5%) |
| Environmental Protection | 51 300 | - | - | 11 141 | 21.7% | 11 141 | 21.7% | 1 900 | 17.6% | 486.5% |
| Trading Services | 1 768 255 | 66 391 | 3.8% | 308 286 | 17.4% | 374 677 | 21.2% | 393 467 | 30.0% | (21.6%) |
| Electricity | 736 700 | 19 710 | 2.7% | 65 560 | 8.9% | 85 270 | 11.6% | 226 114 | 45.7% | (71.0%) |
| Water | 481 870 | 17 573 | 3.6% | 105 966 | 22.0% | 123 538 | 25.6% | 75 113 | 26.5% | 41.1% |
| Waste Water Management | 384 185 | 28 555 | 7.4% | 105 306 | 27.4% | 133 861 | 34.8% | 70 454 | 16.8% | 49.5% |
| Waste Management | 165 500 | 554 | .3% | 31 454 | 19.0% | 32 008 | 19.3% | 21 787 | 13.6% | 44.4% |
| Other | - | - | - | - | - | - | - | 6 402 | 14.9% | (100.0%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 36 160 034 | 9 131 031 | 25.3% | 8 255 659 | 22.8% | 17 386 689 | 48.1% | 9 078 498 | 48.9% | (9.1%) |
| Property rates, penalties and collection charges | 4 833 913 | 1 174 746 | 24.3% | 1 289 475 | 26.7% | 2 464 221 | 51.0% | 1 274 812 | 46.6% | 1.2% |
| Service charges | 18 823 618 | 3 566 624 | 18.9% | 4 616 438 | 24.5% | 8 183 062 | 43.5% | 5 424 824 | 50.8% | (14.9%) |
| Other revenue | 3 968 520 | 249 710 | 6.3% | (25 057) | (.6%) | 224 653 | 5.7% | 111 915 | 17.1% | (122.4%) |
| Government - operating | 5 406 054 | 3 866 774 | 71.5% | 1 930 588 | 35.7% | 5 797 362 | 107.2% | 786 677 | 61.0% | 145.4% |
| Government - capital | 2 259 169 | 69 959 | 3.1% | 232 535 | 10.3% | 302 494 | 13.4% | 1 194 625 | 68.0% | (80.5%) |
| Interest | 868 670 | 203 218 | 23.4% | 211 679 | 24.4% | 414 897 | 47.8% | 285 645 | 44.8% | (25.9%) |
| Dividends | 90 | - | - | - | - | - | - | - | - | - |
| Payments | (29 459 431) | (11 116 399) | 37.7% | (7 289 586) | 24.7% | (18 405 985) | 62.5% | (8 879 832) | 66.5% | (17.9%) |
| Suppliers and employees | (27 570 356) | (10 792 293) | 39.1% | (6 865 385) | 24.9% | (17 657 679) | 64.0% | (8 391 321) | 68.2% | (18.2%) |
| Finance charges | (992 048) | (183 127) | 18.5% | (148 171) | 14.9% | (331 298) | 33.4% | (147 088) | 32.3% | .7% |
| Transfers and grants | (897 027) | (140 979) | 15.7% | (276 029) | 30.8% | (417 008) | 46.5% | (341 423) | 50.0% | (19.2%) |
| Net Cash from/(used) Operating Activities | 6 700 603 | (1 985 368) | (29.6%) | 966 073 | 14.4% | (1 019 296) | (15.2%) | 198 666 | (36.0%) | 386.3% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (52 183) | 733 370 | (1 405.4%) | 448 444 | (859.4%) | 1 181 814 | (2 264.7%) | 642 348 | (261.0%) | (30.2%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | 714 | - | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | (15) | - | (100.0%) |
| Decrease in other non-current receivables | - | (14) | - | (3 273) | - | (3 287) | - | 12 | - | (28 273.8%) |
| Decrease (increase) in non-current investments | (52 183) | 733 384 | (1 405.4%) | 451 717 | (865.6%) | 1 185 101 | (2 271.0%) | 641 637 | (260.6%) | (29.6%) |
| Payments | (6 489 960) | (140 961) | 2.2% | (622 893) | 9.6% | (763 854) | 11.8% | (1 167 610) | 22.8% | (46.7%) |
| Capital assets | (6 489 960) | (140 961) | 2.2% | (622 893) | 9.6% | (763 854) | 11.8% | (1 167 610) | 22.8% | (46.7%) |
| Net Cash from/(used) Investing Activities | (6 542 143) | 592 409 | (9.1%) | (174 449) | 2.7% | 417 960 | (6.4%) | (525 261) | 12.9% | (66.8%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 3 425 791 | 1 153 132 | 33.7% | (1 247 408) | (36.4%) | (94 275) | (2.8%) | 563 615 | 96.0% | (321.3%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 3 375 487 | 1 175 697 | 34.8% | (1 265 467) | (37.5%) | (89 770) | (2.7%) | 446 256 | 93.3% | (383.6%) |
| Increase (decrease) in consumer deposits | 50 304 | (22 565) | (44.9%) | 18 060 | 35.9% | (4 505) | (9.0%) | 117 359 | 267.1% | (84.6%) |
| Payments | - | - | - | - | - | - | - | (402 710) | 97.4% | (100.0%) |
| Repayment of borrowing | - | - | - | - | - | - | - | (402 710) | 97.4% | (100.0%) |
| Net Cash from/(used) Financing Activities | 3 425 791 | 1 153 132 | 33.7% | (1 247 408) | (36.4%) | (94 275) | (2.8%) | 160 905 | 95.8% | (875.2%) |
| Net Increase/(Decrease) in cash held | 3 584 251 | (239 827) | (6.7%) | (455 784) | (12.7%) | (695 611) | (19.4%) | (165 691) | (15.3%) | 175.1% |
| Cash/cash equivalents at the year begin: | 5 809 954 | 3 489 876 | 60.1% | 3 250 049 | 55.9% | 3 489 876 | 60.1% | 5 696 557 | 70.1% | (42.9%) |
| Cash/cash equivalents at the year end: | 9 394 204 | 3 250 049 | 34.6% | 2 794 265 | 29.7% | 2 794 265 | 29.7% | 5 530 866 | 54.7% | (49.5%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 379 425 | 6.5% | 190 615 | 3.3% | 164 662 | 2.8% | 5 087 230 | 87.4% | 5 821 933 | 36.2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 961 441 | 44.6% | 162 252 | 7.5% | 60 322 | 2.8% | 972 569 | 45.1% | 2 156 585 | 13.4% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 382 117 | 16.5% | 111 805 | 4.8% | 79 530 | 3.4% | 1 739 021 | 75.2% | 2 312 472 | 14.4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 120 258 | 7.4% | 53 949 | 3.3% | 43 766 | 2.7% | 1 398 132 | 86.5% | 1 616 105 | 10.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 97 898 | 5.9% | 49 214 | 3.0% | 43 668 | 2.6% | 1 459 660 | 88.4% | 1 650 439 | 10.3% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1 635 | 1.1% | 2 538 | 1.7% | 2 458 | 1.7% | 141 266 | 95.5% | 147 897 | .9% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 43 277 | 2.4% | 40 801 | 2.3% | 39 874 | 2.3% | 1 646 548 | 93.0% | 1 770 499 | 11.0% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 34 676 | 5.6% | 13 992 | 2.2% | 12 135 | 1.9% | 562 316 | 90.2% | 623 119 | 3.9% | - | - | - | - |
| Total By Income Source | 2 020 727 | 12.6% | 625 166 | 3.9% | 446 414 | 2.8% | 13 006 742 | 80.8% | 16 099 049 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 40 592 | 32.4% | 15 963 | 12.8% | 10 006 | 8.0% | 58 603 | 46.8% | 125 164 | .8% | - | - | - | - |
| Commercial | 1 135 758 | 37.4% | 211 156 | 7.0% | 96 942 | 3.2% | 1 589 684 | 52.4% | 3 033 540 | 18.8% | - | - | - | - |
| Households | 833 878 | 6.6% | 393 081 | 3.1% | 335 865 | 2.6% | 11 153 332 | 87.7% | 12 716 156 | 79.0% | - | - | - | - |
| Other | 10 498 | 4.7% | 4 965 | 2.2% | 3 602 | 1.6% | 205 124 | 91.5% | 224 189 | 1.4% | - | - | - | - |
| Total By Customer Group | 2 020 727 | 12.6% | 625 166 | 3.9% | 446 414 | 2.8% | 13 006 742 | 80.8% | 16 099 049 | 100.0% | - | - | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 843 363 | 100.0% | - | - | - | - | - | - | 843 363 | 22.3% |
| Bulk Water | 321 678 | 100.0% | - | - | - | - | - | - | 321 678 | 8.5% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 87 371 | 100.0% | - | - | - | - | - | - | 87 371 | 2.3% |
| Trade Creditors | 2 404 401 | 95.4% | 63 680 | 2.5% | 53 524 | 2.1% | - | - | 2 521 605 | 66.7% |
| Auditor-General | 8 033 | 100.0% | - | - | - | - | - | - | 8 033 | .2% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 3 664 846 | 96.9% | 63 680 | 1.7% | 53 524 | 1.4% | - | - | 3 782 049 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Dr Imogen Mashazi | 011 999 0761 |
| Financial Manager | Ms Gugu Malaza | 011 999 6514 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: CITY OF JOHANNESBURG (JHB)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 53 046 409 | 13 361 254 | 25.2% | 13 430 769 | 25.3% | 26 792 023 | 50.5% | 10 547 353 | 46.8% | 27.3% |
| Property rates | 10 098 983 | 3 223 555 | 31.9% | 3 256 425 | 32.2% | 6 479 980 | 64.2% | 2 241 565 | 49.6% | 45.3% |
| Property rates - penalties and collection charges | - | 37 842 | - | 54 552 | - | 92 394 | - | 35 162 | - | 55.1% |
| Service charges - electricity revenue | 16 778 616 | 4 061 289 | 24.2% | 3 277 833 | 19.5% | 7 339 122 | 43.7% | 3 138 246 | 45.5% | 4.4% |
| Service charges - water revenue | 7 351 906 | 1 626 858 | 22.1% | 1 921 386 | 26.1% | 3 548 244 | 48.3% | 1 620 069 | 46.0% | 18.6% |
| Service charges - sanitation revenue | 4 234 282 | 1 032 623 | 24.4% | 1 117 422 | 26.4% | 2 150 045 | 50.8% | 942 608 | 48.8% | 18.5% |
| Service charges - refuse revenue | 1 539 894 | 460 268 | 29.9% | 454 531 | 29.5% | 914 799 | 59.4% | 398 030 | 54.8% | 14.2% |
| Service charges - other | 555 612 | 110 373 | 19.9% | 101 730 | 18.3% | 212 103 | 38.2% | 97 312 | 35.3% | 4.5% |
| Rental of facilities and equipment | 377 929 | 64 532 | 17.1% | 85 344 | 22.6% | 149 876 | 39.7% | 63 095 | 36.8% | 35.3% |
| Interest earned - external investments | 297 400 | 43 481 | 14.6% | 62 135 | 20.9% | 105 616 | 35.5% | 474 842 | 194.1% | (86.9%) |
| Interest earned - outstanding debtors | 342 837 | 55 578 | 16.2% | 69 646 | 20.3% | 125 224 | 36.5% | 60 117 | 71.4% | 15.9% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 449 783 | 22 536 | 5.0% | 49 472 | 11.0% | 72 009 | 16.0% | 37 932 | 11.6% | 30.4% |
| Licences and permits | 7 139 | 2 434 | 34.1% | 1 971 | 27.6% | 4 405 | 61.7% | 1 829 | 35.8% | 7.8% |
| Agency services | 739 574 | 164 835 | 22.3% | 195 270 | 26.4% | 360 104 | 48.7% | 173 455 | 44.9% | 12.6% |
| Transfers recognised - operational | 8 240 403 | 2 292 523 | 27.8% | 2 541 644 | 30.8% | 4 834 168 | 58.7% | 943 613 | 45.2% | 169.4% |
| Other own revenue | 2 012 052 | 162 527 | 8.1% | 241 407 | 12.0% | 403 934 | 20.1% | 319 480 | 34.3% | (24.4%) |
| Gains on disposal of PPE | 20 000 | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 51 097 641 | 13 028 568 | 25.5% | 11 679 147 | 22.9% | 24 707 715 | 48.4% | 11 256 460 | 48.1% | 3.8% |
| Employee related costs | 13 290 425 | 3 074 501 | 23.1% | 3 480 751 | 26.2% | 6 555 252 | 49.3% | 3 000 029 | 47.8% | 16.0% |
| Remuneration of councillors | 170 336 | 39 278 | 23.1% | 39 391 | 23.1% | 78 670 | 46.2% | 35 974 | 44.8% | 9.5% |
| Debt impairment | 2 830 770 | 1 405 088 | 49.6% | 754 799 | 26.7% | 2 159 887 | 76.3% | 821 626 | 68.0% | (8.1%) |
| Depreciation and asset impairment | 4 063 538 | 782 963 | 19.3% | 761 579 | 18.7% | 1 544 542 | 38.0% | 715 865 | 34.2% | 6.4% |
| Finance charges | 2 317 690 | 544 404 | 23.5% | 552 717 | 23.8% | 1 097 121 | 47.3% | 643 788 | 49.2% | (14.1%) |
| Bulk purchases | 16 933 558 | 5 378 029 | 31.8% | 3 825 228 | 22.6% | 9 203 258 | 54.3% | 3 484 400 | 52.3% | 9.8% |
| Other Materials | 2 108 374 | 248 795 | 11.8% | 331 445 | 15.7% | 580 240 | 27.5% | 318 656 | 25.6% | 4.0% |
| Contracted services | 3 881 909 | 586 549 | 15.1% | 653 530 | 16.8% | 1 240 080 | 31.9% | 985 067 | 42.8% | (33.7%) |
| Transfers and grants | 342 288 | 15 232 | 4.4% | 33 681 | 9.8% | 48 912 | 14.3% | 58 655 | 57.4% | (42.6%) |
| Other expenditure | 5 158 753 | 898 685 | 17.4% | 1 243 456 | 24.1% | 2 142 141 | 41.5% | 1 192 181 | 46.9% | 4.3% |
| Loss on disposal of PPE | - | 55 044 | - | 2 569 | - | 57 614 | - | 218 | - | 1 079.0% |
| Surplus/(Deficit) | 1 948 768 | 332 686 | | 1 751 622 | | 2 084 307 | | (709 107) | | |
| Transfers recognised - capital | 2 614 216 | 149 866 | 5.7% | 707 846 | 27.1% | 857 712 | 32.8% | 513 878 | 14.9% | 37.7% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 4 562 984 | 482 552 | | 2 459 467 | | 2 942 019 | | (195 229) | | |
| Taxation | 247 309 | 13 498 | 5.5% | 18 385 | 7.4% | 31 883 | 12.9% | 13 321 | 5.6% | 38.0% |
| Surplus/(Deficit) after taxation | 4 315 675 | 469 054 | | 2 441 082 | | 2 910 136 | | (208 550) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 4 315 675 | 469 054 | | 2 441 082 | | 2 910 136 | | (208 550) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 4 315 675 | 469 054 | | 2 441 082 | | 2 910 136 | | (208 550) | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 7 810 236 | 452 271 | 5.8% | 1 478 454 | 18.9% | 1 930 725 | 24.7% | 1 403 080 | 21.9% | 5.4% |
| National Government | 2 614 216 | 67 206 | 2.6% | 639 038 | 24.4% | 706 244 | 27.0% | 350 843 | 13.3% | 82.1% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 2 614 216 | 67 206 | 2.6% | 639 038 | 24.4% | 706 244 | 27.0% | 350 843 | 13.3% | 82.1% |
| Borrowing | 2 849 726 | 230 053 | 8.1% | 465 606 | 16.3% | 695 659 | 24.4% | 462 708 | 24.0% | .6% |
| Internally generated funds | 1 883 016 | 84 117 | 4.5% | 185 838 | 9.9% | 269 955 | 14.3% | 316 328 | 20.4% | (41.3%) |
| Public contributions and donations | 463 278 | 70 894 | 15.3% | 187 972 | 40.6% | 258 866 | 55.9% | 273 201 | 121.7% | (31.2%) |
| Capital Expenditure Standard Classification | 7 810 236 | 452 271 | 5.8% | 1 478 454 | 18.9% | 1 930 725 | 24.7% | 1 403 080 | 21.9% | 5.4% |
| Governance and Administration | 1 081 825 | 31 411 | 2.9% | 41 363 | 3.8% | 72 774 | 6.7% | 3 450 | 13.9% | 1 098.9% |
| Executive & Council | 26 370 | 23 | .1% | 27 767 | 105.3% | 27 790 | 105.4% | 1 243 | 1.2% | 2 133.9% |
| Budget & Treasury Office | 1 055 455 | 697 | .1% | 222 | - | 919 | .1% | 317 | 7.6% | (30.0%) |
| Corporate Services | - | 30 691 | - | 13 374 | - | 44 065 | - | 1 890 | 15.9% | 607.6% |
| Community and Public Safety | 1 876 198 | 18 914 | 1.0% | 534 917 | 28.5% | 553 831 | 29.5% | 371 928 | 21.2% | 43.8% |
| Community & Social Services | 158 679 | 3 690 | 2.3% | 24 218 | 15.3% | 27 908 | 17.6% | 15 783 | 8.7% | 53.4% |
| Sport And Recreation | 36 000 | 3 028 | 8.4% | 7 785 | 21.6% | 10 813 | 30.0% | 33 649 | 59.8% | (76.9%) |
| Public Safety | 133 523 | 5 803 | 4.3% | 5 441 | 4.1% | 11 244 | 8.4% | 35 012 | 15.4% | (84.5%) |
| Housing | 1 463 296 | 6 393 | .4% | 487 065 | 33.3% | 493 458 | 33.7% | 285 786 | 22.3% | 70.4% |
| Health | 84 700 | - | - | 10 408 | 12.3% | 10 408 | 12.3% | 1 698 | 19.6% | 513.0% |
| Economic and Environmental Services | 2 814 165 | 163 508 | 5.8% | 586 206 | 20.8% | 749 714 | 26.6% | 690 031 | 25.6% | (15.0%) |
| Planning and Development | 431 069 | 12 929 | 3.0% | 94 463 | 21.9% | 107 391 | 24.9% | 185 699 | 24.2% | (49.1%) |
| Road Transport | 2 343 656 | 150 579 | 6.4% | 473 244 | 20.2% | 623 823 | 26.6% | 503 269 | 26.6% | (6.0%) |
| Environmental Protection | 39 440 | - | - | 18 500 | 46.9% | 18 500 | 46.9% | 1 063 | 2.4% | 1 640.4% |
| Trading Services | 2 038 048 | 238 438 | 11.7% | 315 967 | 15.5% | 554 406 | 27.2% | 337 671 | 20.0% | (6.4%) |
| Electricity | 1 041 191 | 137 273 | 13.2% | 149 525 | 14.4% | 286 798 | 27.5% | 184 477 | 16.5% | (18.9%) |
| Water | 540 384 | 90 262 | 16.7% | 149 830 | 27.7% | 240 092 | 44.4% | 69 055 | 22.9% | 117.0% |
| Waste Water Management | 360 256 | - | - | - | - | - | - | 75 607 | 29.4% | (100.0%) |
| Waste Management | 96 217 | 10 903 | 11.3% | 16 613 | 17.3% | 27 516 | 28.6% | 8 532 | 23.0% | 94.7% |
| Other | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 52 013 512 | 15 541 203 | 29.9% | 15 321 853 | 29.5% | 30 863 056 | 59.3% | 13 833 787 | 58.8% | 10.8% |
| Property rates, penalties and collection charges | 9 757 436 | 2 655 669 | 27.2% | 2 770 316 | 28.4% | 5 425 986 | 55.6% | 2 306 733 | 49.0% | 20.1% |
| Service charges | 28 286 577 | 7 153 846 | 25.3% | 7 103 259 | 25.1% | 14 257 105 | 50.4% | 6 294 727 | 49.4% | 12.8% |
| Other revenue | 2 495 634 | 2 332 907 | 93.5% | 1 742 274 | 69.8% | 4 075 182 | 163.3% | 3 301 870 | 239.5% | (47.2%) |
| Government - operating | 8 240 403 | 2 743 227 | 33.3% | 2 334 319 | 28.3% | 5 077 546 | 61.6% | 1 207 344 | 52.9% | 93.3% |
| Government - capital | 2 614 216 | 607 631 | 23.2% | 1 316 368 | 50.4% | 1 923 999 | 73.6% | 658 937 | 40.7% | 99.8% |
| Interest | 619 246 | 47 923 | 7.7% | 55 316 | 8.9% | 103 239 | 16.7% | 64 176 | 31.1% | (13.8%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (43 772 928) | (14 035 544) | 32.1% | (13 597 592) | 31.1% | (27 633 136) | 63.1% | (12 930 359) | 67.7% | 5.2% |
| Suppliers and employees | (41 112 950) | (13 828 865) | 33.6% | (12 501 298) | 30.4% | (26 330 163) | 64.0% | (11 831 567) | 68.5% | 5.7% |
| Finance charges | (2 317 690) | (192 553) | 8.3% | (1 089 555) | 47.0% | (1 282 108) | 55.3% | (1 046 298) | 57.0% | 4.1% |
| Transfers and grants | (342 288) | (14 125) | 4.1% | (6 739) | 2.0% | (20 864) | 6.1% | (52 493) | 54.2% | (87.2%) |
| Net Cash from/(used) Operating Activities | 8 240 584 | 1 505 659 | 18.3% | 1 724 261 | 20.9% | 3 229 920 | 39.2% | 903 428 | 15.0% | 90.9% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (319 927) | - | - | - | - | - | - | (1 150 512) | 13.6% | (100.0%) |
| Proceeds on disposal of PPE | 483 278 | - | - | - | - | - | - | (1 150 512) | 101.8% | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | (89 302) | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | (713 903) | - | - | - | - | - | - | - | - | - |
| Payments | (7 810 236) | (1 903 313) | 24.4% | (1 190 504) | 15.2% | (3 093 817) | 39.6% | (1 086 337) | 34.1% | 9.6% |
| Capital assets | (7 810 236) | (1 903 313) | 24.4% | (1 190 504) | 15.2% | (3 093 817) | 39.6% | (1 086 337) | 34.1% | 9.6% |
| Net Cash from/(used) Investing Activities | (8 130 163) | (1 903 313) | 23.4% | (1 190 504) | 14.6% | (3 093 817) | 38.1% | (2 236 849) | 41.2% | (46.8%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 2 850 183 | 1 500 000 | 52.6% | - | - | 1 500 000 | 52.6% | - | 100.0% | - |
| Short term loans | - | 1 500 000 | - | - | - | 1 500 000 | - | - | - | - |
| Borrowing long term/refinancing | 2 849 726 | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 457 | - | - | - | - | - | - | - | - | - |
| Payments | (558 947) | (54 737) | 9.8% | (227 301) | 40.7% | (282 038) | 50.5% | (244 624) | 41.4% | (7.1%) |
| Repayment of borrowing | (558 947) | (54 737) | 9.8% | (227 301) | 40.7% | (282 038) | 50.5% | (244 624) | 41.4% | (7.1%) |
| Net Cash from/(used) Financing Activities | 2 291 236 | 1 445 263 | 63.1% | (227 301) | (9.9%) | 1 217 962 | 53.2% | (244 624) | (623.7%) | (7.1%) |
| Net Increase/(Decrease) in cash held | 2 401 657 | 1 047 609 | 43.6% | 306 456 | 12.8% | 1 354 066 | 56.4% | (1 578 045) | 20.3% | (119.4%) |
| Cash/cash equivalents at the year begin: | 4 637 389 | 1 831 492 | 39.5% | 2 879 101 | 62.1% | 1 831 492 | 39.5% | 7 917 481 | 184.7% | (63.6%) |
| Cash/cash equivalents at the year end: | 7 039 046 | 2 879 101 | 40.9% | 3 185 558 | 45.3% | 3 185 558 | 45.3% | 6 339 436 | 123.5% | (49.8%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 523 934 | 8.5% | 361 376 | 5.9% | 293 980 | 4.8% | 4 958 169 | 80.8% | 6 137 459 | 17.2% | - | - | 608 367 | 10.0% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 614 842 | 12.8% | 322 224 | 6.7% | 257 254 | 5.4% | 3 604 990 | 75.1% | 4 799 311 | 13.5% | - | - | 330 655 | 7.0% |
| Receivables from Non-exchange Transactions - Property Rates | 511 202 | 9.6% | 346 344 | 6.5% | 292 133 | 5.5% | 4 149 675 | 78.3% | 5 299 353 | 14.9% | - | - | 649 902 | 12.0% |
| Receivables from Exchange Transactions - Waste Water Management | 349 289 | 8.5% | 240 917 | 5.9% | 195 987 | 4.8% | 3 305 446 | 80.8% | 4 091 640 | 11.5% | - | - | 405 578 | 10.0% |
| Receivables from Exchange Transactions - Waste Management | 124 276 | 6.0% | 76 389 | 3.7% | 71 377 | 3.5% | 1 782 981 | 86.8% | 2 055 024 | 5.8% | - | - | 52 272 | 3.0% |
| Receivables from Exchange Transactions - Property Rental Debtors | 0 | - | 6 643 321 | 50.0% | 562 846 | 4.2% | 6 080 475 | 45.8% | 13 286 643 | 37.2% | - | - | 45 032 | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 2 123 543 | 6.0% | 7 990 571 | 22.4% | 1 673 577 | 4.7% | 23 881 738 | 67.0% | 35 669 430 | 100.0% | - | - | 2 091 806 | 6.0% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | 2 123 543 | 6.0% | 7 990 571 | 22.4% | 1 673 577 | 4.7% | 23 881 738 | 67.0% | 35 669 430 | 100.0% | - | - | 2 091 806 | 6.0% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2 123 543 | 6.0% | 7 990 571 | 22.4% | 1 673 577 | 4.7% | 23 881 738 | 67.0% | 35 669 430 | 100.0% | - | - | 2 091 806 | 6.0% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 978 864 | 100.0% | - | - | - | - | - | - | 978 864 | 25.5% |
| Bulk Water | 463 297 | 100.0% | - | - | - | - | - | - | 463 297 | 12.0% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 682 175 | 91.4% | 4 558 | .6% | 8 198 | 1.1% | 51 026 | 6.8% | 745 957 | 19.4% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 1 619 299 | 97.7% | 19 732 | 1.2% | 8 461 | .5% | 9 922 | .6% | 1 657 414 | 43.1% |
| Total | 3 743 635 | 97.4% | 24 290 | .6% | 16 659 | .4% | 60 948 | 1.6% | 3 845 532 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Dr Ndivhoniswani Lukhwareni | 011 407 7309 |
| Financial Manager | Mr Lufuno Mashau (Acting) | 011 628 4128 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: CITY OF TSHWANE (TSH)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 32 530 207 | 8 526 705 | 26.2% | 8 207 868 | 25.2% | 16 734 573 | 51.4% | 6 961 190 | 49.5% | 17.9% |
| Property rates | 6 980 636 | 1 739 720 | 24.9% | 1 634 726 | 23.4% | 3 374 446 | 48.3% | 1 728 821 | 50.3% | (5.4%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 11 928 316 | 3 151 323 | 26.4% | 2 840 782 | 23.8% | 5 992 105 | 50.2% | 2 497 246 | 49.8% | 13.8% |
| Service charges - water revenue | 4 065 617 | 886 751 | 21.8% | 931 678 | 22.9% | 1 818 429 | 44.7% | 899 637 | 48.8% | 3.6% |
| Service charges - sanitation revenue | 1 282 324 | 264 729 | 20.6% | 261 069 | 20.4% | 525 798 | 41.0% | 255 530 | 41.1% | 2.2% |
| Service charges - refuse revenue | 1 494 023 | 407 038 | 27.2% | 395 967 | 26.5% | 803 005 | 53.7% | 336 237 | 47.5% | 17.8% |
| Service charges - other | 18 281 | - | - | - | - | - | - | 7 192 | 76.9% | (100.0%) |
| Rental of facilities and equipment | 152 593 | 24 439 | 16.0% | 34 189 | 22.4% | 58 628 | 38.4% | 31 025 | 37.6% | 10.2% |
| Interest earned - external investments | 133 342 | 36 984 | 27.7% | 64 419 | 48.3% | 101 403 | 76.0% | 41 464 | 98.7% | 55.4% |
| Interest earned - outstanding debtors | 575 401 | 219 950 | 38.2% | 219 486 | 38.1% | 439 437 | 76.4% | 165 468 | 66.7% | 32.6% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 368 755 | 49 734 | 13.5% | 97 944 | 26.6% | 147 678 | 40.0% | 53 718 | 26.9% | 82.3% |
| Licences and permits | 59 551 | 9 824 | 16.5% | 12 542 | 21.1% | 22 366 | 37.6% | 40 385 | 121.1% | (68.9%) |
| Agency services | 6 980 | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 4 440 081 | 1 606 263 | 36.2% | 1 497 186 | 33.7% | 3 103 449 | 69.9% | 718 463 | 52.0% | 108.4% |
| Other own revenue | 1 023 065 | 129 949 | 12.7% | 217 879 | 21.3% | 347 828 | 34.0% | 186 005 | 40.0% | 17.1% |
| Gains on disposal of PPE | 1 242 | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 32 416 977 | 7 756 479 | 23.9% | 7 542 976 | 23.3% | 15 299 455 | 47.2% | 8 371 425 | 49.1% | (9.9%) |
| Employee related costs | 9 604 146 | 2 077 644 | 21.6% | 2 281 773 | 23.8% | 4 359 417 | 45.4% | 2 029 511 | 47.2% | 12.4% |
| Remuneration of councillors | 132 797 | 30 511 | 23.0% | 30 678 | 23.1% | 61 189 | 46.1% | 30 502 | 48.4% | .6% |
| Debt impairment | 1 514 427 | 378 607 | 25.0% | 378 691 | 25.0% | 757 298 | 50.0% | 195 731 | 41.9% | 93.5% |
| Depreciation and asset impairment | 1 957 156 | 367 222 | 18.8% | 367 185 | 18.8% | 734 407 | 37.5% | 381 255 | 37.3% | (3.7%) |
| Finance charges | 1 390 948 | 106 407 | 7.6% | 338 114 | 24.3% | 444 521 | 32.0% | 884 304 | 71.0% | (61.8%) |
| Bulk purchases | 10 727 870 | 3 623 993 | 33.8% | 2 412 018 | 22.5% | 6 036 010 | 56.3% | 2 417 741 | 43.8% | (.2%) |
| Other Materials | 761 581 | 101 994 | 13.4% | 169 089 | 22.2% | 271 083 | 35.6% | 863 044 | 147.7% | (80.4%) |
| Contracted services | 3 332 669 | 460 422 | 13.8% | 726 704 | 21.8% | 1 187 126 | 35.6% | 850 623 | 45.2% | (14.6%) |
| Transfers and grants | 52 495 | 20 666 | 39.4% | 19 641 | 37.4% | 40 306 | 76.8% | 30 433 | 97.2% | (35.5%) |
| Other expenditure | 2 942 885 | 589 014 | 20.0% | 819 085 | 27.8% | 1 408 099 | 47.8% | 688 280 | 45.6% | 19.0% |
| Loss on disposal of PPE | 1 | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 113 230 | 770 227 | | 664 891 | | 1 435 118 | | (1 410 235) | | |
| Transfers recognised - capital | 2 206 735 | 85 641 | 3.9% | 523 018 | 23.7% | 608 658 | 27.6% | 681 590 | 32.4% | (23.3%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | (6 685) | 1.5% | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | 2 319 965 | 855 867 | | 1 187 909 | | 2 043 776 | | (735 330) | | |
| Taxation | 535 | - | - | 2 776 | 518.8% | 2 776 | 518.8% | 214 | 42.8% | 1 198.2% |
| Surplus/(Deficit) after taxation | 2 319 430 | 855 867 | | 1 185 133 | | 2 041 001 | | (735 544) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 2 319 430 | 855 867 | | 1 185 133 | | 2 041 001 | | (735 544) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 2 319 430 | 855 867 | | 1 185 133 | | 2 041 001 | | (735 544) | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 4 023 015 | 135 696 | 3.4% | 757 264 | 18.8% | 892 961 | 22.2% | 714 465 | 22.1% | 6.0% |
| National Government | 2 161 967 | 87 231 | 4.0% | 538 489 | 24.9% | 625 720 | 28.9% | 605 381 | 30.9% | (11.0%) |
| Provincial Government | 32 730 | 8 710 | 26.6% | 8 671 | 26.5% | 17 382 | 53.1% | 16 581 | 64.5% | (47.7%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 8 000 | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 2 202 697 | 95 941 | 4.4% | 547 161 | 24.8% | 643 102 | 29.2% | 621 962 | 31.4% | (12.0%) |
| Borrowing | 1 500 000 | 31 854 | 2.1% | 146 360 | 9.8% | 178 214 | 11.9% | 81 211 | 8.4% | 80.2% |
| Internally generated funds | 162 318 | 4 921 | 3.0% | 27 433 | 16.9% | 32 354 | 19.9% | 1 800 | .6% | 1 424.4% |
| Public contributions and donations | 158 000 | 2 979 | 1.9% | 36 311 | 23.0% | 39 290 | 24.9% | 9 492 | 19.1% | 282.5% |
| Capital Expenditure Standard Classification | 4 023 015 | 135 696 | 3.4% | 757 264 | 18.8% | 892 961 | 22.2% | 714 465 | 22.1% | 6.0% |
| Governance and Administration | 377 761 | - | - | 8 448 | 2.2% | 8 448 | 2.2% | 3 588 | .6% | 135.4% |
| Executive & Council | 101 761 | - | - | 351 | .3% | 351 | .3% | 41 | .1% | 759.1% |
| Budget & Treasury Office | 236 000 | - | - | - | - | - | - | - | - | - |
| Corporate Services | 40 000 | - | - | 8 096 | 20.2% | 8 096 | 20.2% | 3 547 | 27.3% | 128.2% |
| Community and Public Safety | 1 030 613 | 32 439 | 3.1% | 179 620 | 17.4% | 212 058 | 20.6% | 216 169 | 23.7% | (16.9%) |
| Community & Social Services | 15 250 | 951 | 6.2% | 2 471 | 16.2% | 3 422 | 22.4% | 6 117 | 73.7% | (59.6%) |
| Sport And Recreation | 64 500 | - | - | - | - | - | - | 5 377 | (5.3%) | (100.0%) |
| Public Safety | 18 000 | 11 | .1% | 3 194 | 17.7% | 3 205 | 17.8% | 1 444 | 33.1% | 121.3% |
| Housing | 900 863 | 14 846 | 1.6% | 152 983 | 17.0% | 167 828 | 18.6% | 187 524 | 23.1% | (18.4%) |
| Health | 32 000 | 16 631 | 52.0% | 20 971 | 65.5% | 37 602 | 117.5% | 15 707 | 58.0% | 33.5% |
| Economic and Environmental Services | 1 012 823 | 3 808 | .4% | 175 823 | 17.4% | 179 631 | 17.7% | 279 148 | 32.8% | (37.0%) |
| Planning and Development | 9 000 | 28 | .3% | 196 | 2.2% | 224 | 2.5% | 24 | - | 716.4% |
| Road Transport | 1 000 573 | 3 780 | .4% | 175 627 | 17.6% | 179 407 | 17.9% | 277 551 | 34.6% | (36.7%) |
| Environmental Protection | 3 250 | - | - | - | - | - | - | 1 573 | 60.0% | (100.0%) |
| Trading Services | 1 490 269 | 99 450 | 6.7% | 393 148 | 26.4% | 492 598 | 33.1% | 205 438 | 22.7% | 91.4% |
| Electricity | 983 154 | 35 376 | 3.6% | 155 711 | 15.8% | 191 087 | 19.4% | 119 795 | 29.9% | 30.0% |
| Water | 327 901 | 48 677 | 14.8% | 131 659 | 40.2% | 180 336 | 55.0% | 59 338 | 15.6% | 121.9% |
| Waste Water Management | 167 215 | 15 397 | 9.2% | 102 779 | 61.5% | 118 176 | 70.7% | 24 116 | 18.8% | 326.2% |
| Waste Management | 12 000 | - | - | 2 999 | 25.0% | 2 999 | 25.0% | 2 189 | 15.6% | 37.0% |
| Other | 111 548 | - | - | 226 | .2% | 226 | .2% | 10 122 | 32.7% | (97.8%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 32 763 689 | 11 195 682 | 34.2% | 8 850 874 | 27.0% | 20 046 556 | 61.2% | 9 752 653 | 57.2% | (9.2%) |
| Property rates, penalties and collection charges | 6 491 991 | 1 743 277 | 26.9% | 1 642 037 | 25.3% | 3 385 314 | 52.1% | 1 728 821 | 52.9% | (5.0%) |
| Service charges | 17 991 221 | 6 880 074 | 38.2% | 4 513 921 | 25.1% | 11 393 995 | 63.3% | 5 968 258 | 60.3% | (24.4%) |
| Other revenue | 1 500 318 | 543 331 | 36.2% | 340 813 | 22.7% | 884 144 | 58.9% | 311 133 | 41.1% | 9.5% |
| Government - operating | 4 440 081 | 1 584 787 | 35.7% | 1 639 078 | 36.9% | 3 223 864 | 72.6% | 826 238 | 55.3% | 98.4% |
| Government - capital | 2 206 735 | 327 744 | 14.9% | 437 078 | 19.8% | 764 823 | 34.7% | 711 271 | 49.7% | (38.5%) |
| Interest | 133 342 | 116 469 | 87.3% | 277 947 | 208.4% | 394 416 | 295.8% | 206 932 | 164.1% | 34.3% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (28 602 097) | (11 129 161) | 38.9% | (6 474 560) | 22.6% | (17 603 721) | 61.5% | (9 809 750) | 68.0% | (34.0%) |
| Suppliers and employees | (27 158 654) | (11 003 758) | 40.5% | (6 113 386) | 22.5% | (17 117 144) | 63.0% | (8 895 013) | 67.9% | (31.3%) |
| Finance charges | (1 390 948) | (109 770) | 7.9% | (334 679) | 24.1% | (444 449) | 32.0% | (884 304) | 68.8% | (62.2%) |
| Transfers and grants | (52 495) | (15 634) | 29.8% | (26 495) | 50.5% | (42 129) | 80.3% | (30 433) | 97.2% | (12.9%) |
| Net Cash from/(used) Operating Activities | 4 161 591 | 66 520 | 1.6% | 2 376 314 | 57.1% | 2 442 834 | 58.7% | (57 097) | (2.4%) | (4 261.9%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 20 724 | (79 138) | (381.9%) | (457 101) | (2 205.6%) | (536 240) | (2 587.5%) | 785 642 | (125.2%) | (158.2%) |
| Proceeds on disposal of PPE | 1 242 | - | - | - | - | - | - | 80 799 | 1 637.8% | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | 602 671 | (570.7%) | (100.0%) |
| Decrease in other non-current receivables | (269) | 50 951 | (18 930.4%) | 15 897 | (5 906.4%) | 66 848 | (24 836.8%) | 105 134 | 6 167.6% | (84.9%) |
| Decrease (increase) in non-current investments | 19 751 | (130 089) | (658.6%) | (472 998) | (2 394.8%) | (603 087) | (3 053.4%) | (2 962) | (.5%) | 15 867.8% |
| Payments | (3 981 975) | (135 668) | 3.4% | (757 264) | 19.0% | (892 933) | 22.4% | (714 465) | 22.1% | 6.0% |
| Capital assets | (3 981 975) | (135 668) | 3.4% | (757 264) | 19.0% | (892 933) | 22.4% | (714 465) | 22.1% | 6.0% |
| Net Cash from/(used) Investing Activities | (3 961 251) | (214 807) | 5.4% | (1 214 365) | 30.7% | (1 429 172) | 36.1% | 71 177 | 2.4% | (1 806.1%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 1 508 391 | - | - | - | - | - | - | 34 769 | 25.9% | (100.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 1 500 000 | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 8 391 | - | - | - | - | - | - | 34 769 | 720.9% | (100.0%) |
| Payments | (1 062 774) | (164 690) | 15.5% | (255 157) | 24.0% | (419 847) | 39.5% | (37 569) | 18.3% | 579.2% |
| Repayment of borrowing | (1 062 774) | (164 690) | 15.5% | (255 157) | 24.0% | (419 847) | 39.5% | (37 569) | 18.3% | 579.2% |
| Net Cash from/(used) Financing Activities | 445 617 | (164 690) | (37.0%) | (255 157) | (57.3%) | (419 847) | (94.2%) | (2 800) | 37.1% | 9 012.9% |
| Net Increase/(Decrease) in cash held | 645 958 | (312 976) | (48.5%) | 906 791 | 140.4% | 593 815 | 91.9% | 11 280 | (9.8%) | 7 939.2% |
| Cash/cash equivalents at the year begin: | 2 332 806 | 2 332 806 | 100.0% | 2 019 830 | 86.6% | 2 332 806 | 100.0% | 2 029 743 | 110.7% | (.5%) |
| Cash/cash equivalents at the year end: | 2 978 764 | 2 019 830 | 67.8% | 2 926 621 | 98.2% | 2 926 621 | 98.2% | 2 041 022 | 77.8% | 43.4% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 372 153 | 13.4% | 112 234 | 4.0% | 46 605 | 1.7% | 2 252 593 | 80.9% | 2 783 585 | 21.5% | 20 112 | .7% | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 262 017 | 20.7% | 42 935 | 3.4% | 20 563 | 1.6% | 937 585 | 74.2% | 1 263 100 | 9.8% | 2 747 | .2% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 546 042 | 20.3% | 102 456 | 3.8% | 85 671 | 3.2% | 1 957 381 | 72.7% | 2 691 550 | 20.8% | 3 672 | .1% | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 89 959 | 18.1% | 24 425 | 4.9% | 10 240 | 2.1% | 371 960 | 74.9% | 496 584 | 3.8% | 2 997 | .6% | - | - |
| Receivables from Exchange Transactions - Waste Management | 135 288 | 14.6% | 36 056 | 3.9% | 21 340 | 2.3% | 735 556 | 79.2% | 928 240 | 7.2% | 5 634 | .6% | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 11 576 | 3.5% | 1 360 | .4% | 2 231 | .7% | 319 551 | 95.5% | 334 718 | 2.6% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 192 008 | 6.9% | 98 549 | 3.6% | 44 690 | 1.6% | 2 433 338 | 87.9% | 2 768 585 | 21.4% | 8 670 | .3% | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 129 692 | 7.7% | 24 513 | 1.5% | 3 468 | .2% | 1 525 547 | 90.6% | 1 683 219 | 13.0% | 30 822 | 1.8% | - | - |
| Total By Income Source | 1 738 736 | 13.4% | 442 527 | 3.4% | 234 808 | 1.8% | 10 533 510 | 81.3% | 12 949 581 | 100.0% | 74 655 | .6% | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 87 110 | 34.2% | 28 789 | 11.3% | 18 210 | 7.2% | 120 538 | 47.3% | 254 646 | 2.0% | - | - | - | - |
| Commercial | 598 405 | 19.5% | 95 963 | 3.1% | 72 835 | 2.4% | 2 303 301 | 75.0% | 3 070 504 | 23.7% | 655 | - | - | - |
| Households | 932 608 | 10.9% | 297 016 | 3.5% | 133 440 | 1.6% | 7 190 191 | 84.1% | 8 553 256 | 66.1% | 170 937 | 2.0% | - | - |
| Other | 120 613 | 11.3% | 20 760 | 1.9% | 10 322 | 1.0% | 919 480 | 85.8% | 1 071 175 | 8.3% | (96 937) | (9.0%) | - | - |
| Total By Customer Group | 1 738 736 | 13.4% | 442 527 | 3.4% | 234 808 | 1.8% | 10 533 510 | 81.3% | 12 949 581 | 100.0% | 74 655 | .6% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 661 075 | 100.0% | - | - | - | - | - | - | 661 075 | 13.1% |
| Bulk Water | 270 656 | 100.0% | - | - | - | - | - | - | 270 656 | 5.3% |
| PAYE deductions | 122 995 | 100.0% | - | - | - | - | - | - | 122 995 | 2.4% |
| VAT (output less input) | (55 068) | 100.0% | - | - | - | - | - | - | (55 068) | (1.1%) |
| Pensions / Retirement | 127 282 | 100.0% | - | - | - | - | - | - | 127 282 | 2.5% |
| Loan repayments | 870 958 | 100.0% | - | - | - | - | - | - | 870 958 | 17.2% |
| Trade Creditors | 967 535 | 100.0% | - | - | - | - | - | - | 967 535 | 19.1% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 2 094 652 | 100.0% | - | - | - | - | - | - | 2 094 652 | 41.4% |
| Total | 5 060 086 | 100.0% | - | - | - | - | - | - | 5 060 086 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Dr Moeketsi Mosola | 012 358 4901 |
| Financial Manager | Mr Umar Banda | 012 358 8100/1 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: EMFULENI (GT421)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 5 492 578 | 1 635 850 | 29.8% | 1 324 550 | 24.1% | 2 960 400 | 53.9% | 1 596 622 | 51.6% | (17.0%) |
| Property rates | 813 120 | 215 001 | 26.4% | 212 825 | 26.2% | 427 826 | 52.6% | 199 167 | 52.3% | 6.9% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 1 723 017 | 648 711 | 37.6% | 430 399 | 25.0% | 1 079 110 | 62.6% | 475 850 | 45.2% | (9.6%) |
| Service charges - water revenue | 1 039 739 | 295 581 | 28.4% | 255 168 | 24.5% | 550 748 | 53.0% | 554 718 | 65.2% | (54.0%) |
| Service charges - sanitation revenue | 288 837 | 81 403 | 28.2% | 71 565 | 24.8% | 152 967 | 53.0% | 70 221 | 34.1% | 1.9% |
| Service charges - refuse revenue | 184 166 | 49 127 | 26.7% | 40 307 | 21.9% | 89 433 | 48.6% | 35 840 | 37.4% | 12.5% |
| Service charges - other | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 22 333 | 4 218 | 18.9% | 4 417 | 19.8% | 8 635 | 38.7% | 2 965 | 38.2% | 49.0% |
| Interest earned - external investments | 8 082 | 1 661 | 20.5% | 2 861 | 35.4% | 4 521 | 55.9% | 88 | 17.4% | 3 140.6% |
| Interest earned - outstanding debtors | 48 303 | 15 957 | 33.0% | 17 327 | 35.9% | 33 284 | 68.9% | 16 206 | 68.5% | 6.9% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 126 214 | 9 834 | 7.8% | 9 107 | 7.2% | 18 941 | 15.0% | 7 126 | 14.1% | 27.8% |
| Licences and permits | 145 | 40 | 27.4% | 42 | 28.6% | 81 | 56.0% | 43 | 40.5% | (4.1%) |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 795 670 | 298 682 | 37.5% | 258 374 | 32.5% | 557 056 | 70.0% | 223 274 | 66.9% | 15.7% |
| Other own revenue | 442 951 | 15 636 | 3.5% | 22 160 | 5.0% | 37 796 | 8.5% | 11 123 | 74.5% | 99.2% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 5 457 847 | 664 867 | 12.2% | 1 448 803 | 26.5% | 2 113 671 | 38.7% | 1 276 201 | 29.6% | 13.5% |
| Employee related costs | 1 123 633 | 268 975 | 23.9% | 265 249 | 23.6% | 534 224 | 47.5% | 375 309 | 32.8% | (29.3%) |
| Remuneration of councillors | 58 877 | 10 012 | 17.0% | 10 854 | 18.4% | 20 866 | 35.4% | 12 132 | 27.9% | (10.5%) |
| Debt impairment | 926 118 | (991) | (.1%) | (110) | - | (1 102) | (.1%) | (1 051) | (.1%) | (89.5%) |
| Depreciation and asset impairment | 426 511 | - | - | - | - | - | - | - | - | - |
| Finance charges | 4 326 | 706 | 16.3% | 70 875 | 1 638.3% | 71 581 | 1 654.6% | 20 441 | 93.3% | 246.7% |
| Bulk purchases | 2 251 496 | 315 597 | 14.0% | 956 737 | 42.5% | 1 272 334 | 56.5% | 782 919 | 46.1% | 22.2% |
| Other Materials | 49 562 | 4 133 | 8.3% | 4 489 | 9.1% | 8 621 | 17.4% | 3 776 | 11.6% | 18.9% |
| Contracted services | 320 969 | 31 294 | 9.7% | 80 381 | 25.0% | 111 675 | 34.8% | 37 741 | 64.3% | 113.0% |
| Transfers and grants | 2 258 | - | - | 99 | 4.4% | 99 | 4.4% | (121) | - | (182.1%) |
| Other expenditure | 294 097 | 35 143 | 11.9% | 60 229 | 20.5% | 95 372 | 32.4% | 45 055 | 141.0% | 33.7% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 34 731 | 970 983 | | (124 254) | | 846 729 | | 320 422 | | |
| Transfers recognised - capital | 252 882 | 19 774 | 7.8% | 43 063 | 17.0% | 62 837 | 24.8% | 52 217 | 29.7% | (17.5%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 287 613 | 990 757 | | (81 191) | | 909 567 | | 372 639 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 287 613 | 990 757 | | (81 191) | | 909 567 | | 372 639 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 287 613 | 990 757 | | (81 191) | | 909 567 | | 372 639 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 287 613 | 990 757 | | (81 191) | | 909 567 | | 372 639 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 287 613 | 29 373 | 10.2% | 46 524 | 16.2% | 75 897 | 26.4% | 59 919 | 21.9% | (22.4%) |
| National Government | 214 969 | 28 678 | 13.3% | 39 073 | 18.2% | 67 752 | 31.5% | 43 175 | 30.2% | (9.5%) |
| Provincial Government | 29 644 | 695 | 2.3% | 5 900 | 19.9% | 6 596 | 22.2% | 9 975 | 59.7% | (40.8%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | 70.3% | - |
| Transfers recognised - capital | 244 613 | 29 373 | 12.0% | 44 974 | 18.4% | 74 347 | 30.4% | 53 150 | 32.4% | (15.4%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 43 000 | - | - | 1 550 | 3.6% | 1 550 | 3.6% | 6 769 | 5.1% | (77.1%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 287 613 | 29 373 | 10.2% | 46 524 | 16.2% | 75 897 | 26.4% | 59 919 | 21.9% | (22.4%) |
| Governance and Administration | 43 000 | - | - | 1 550 | 3.6% | 1 550 | 3.6% | 1 057 | 7.0% | 46.7% |
| Executive & Council | - | - | - | - | - | - | - | 700 | - | (100.0%) |
| Budget & Treasury Office | 43 000 | - | - | 30 | .1% | 30 | .1% | 356 | 2.1% | (91.6%) |
| Corporate Services | - | - | - | 1 520 | - | 1 520 | - | - | - | (100.0%) |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 244 613 | 29 373 | 12.0% | 44 974 | 18.4% | 74 347 | 30.4% | 58 862 | 72.6% | (23.6%) |
| Planning and Development | 244 613 | 29 373 | 12.0% | 44 974 | 18.4% | 74 347 | 30.4% | 58 862 | 251.6% | (23.6%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 4 779 928 | 1 483 391 | 31.0% | 1 206 837 | 25.2% | 2 690 228 | 56.3% | 1 239 287 | 50.2% | (2.6%) |
| Property rates, penalties and collection charges | 644 397 | 135 819 | 21.1% | 152 218 | 23.6% | 288 037 | 44.7% | 149 485 | 44.6% | 1.8% |
| Service charges | 2 936 468 | 549 659 | 18.7% | 550 810 | 18.8% | 1 100 470 | 37.5% | 570 898 | 29.1% | (3.5%) |
| Other revenue | 89 927 | 410 583 | 456.6% | 191 860 | 213.3% | 602 443 | 669.9% | 232 475 | 520.3% | (17.5%) |
| Government - operating | 792 225 | 294 885 | 37.2% | 224 949 | 28.4% | 519 834 | 65.6% | 209 188 | 64.5% | 7.5% |
| Government - capital | 244 613 | 77 655 | 31.7% | 72 435 | 29.6% | 150 090 | 61.4% | 61 278 | 65.0% | 18.2% |
| Interest | 72 298 | 14 790 | 20.5% | 14 565 | 20.1% | 29 354 | 40.6% | 15 962 | 60.5% | (8.8%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (4 385 028) | (1 389 222) | 31.7% | (1 295 413) | 29.5% | (2 684 635) | 61.2% | (1 311 261) | 61.5% | (1.2%) |
| Suppliers and employees | (4 292 528) | (1 388 257) | 32.3% | (1 224 538) | 28.5% | (2 612 795) | 60.9% | (1 282 411) | 60.8% | (4.5%) |
| Finance charges | (92 499) | (706) | .8% | (70 875) | 76.6% | (71 581) | 77.4% | (28 850) | 285.4% | 145.7% |
| Transfers and grants | - | (260) | - | - | - | (260) | - | - | - | - |
| Net Cash from/(used) Operating Activities | 394 900 | 94 169 | 23.8% | (88 577) | (22.4%) | 5 592 | 1.4% | (71 973) | 5.8% | 23.1% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | 32 780 | - | 54 104 | - | 86 884 | - | 71 020 | 2 896.1% | (23.8%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | 32 780 | - | 54 104 | - | 86 884 | - | 71 020 | - | (23.8%) |
| Payments | (287 613) | (29 373) | 10.2% | (46 524) | 16.2% | (75 897) | 26.4% | (38 794) | 9.2% | 19.9% |
| Capital assets | (287 613) | (29 373) | 10.2% | (46 524) | 16.2% | (75 897) | 26.4% | (38 794) | 9.2% | 19.9% |
| Net Cash from/(used) Investing Activities | (287 613) | 3 406 | (1.2%) | 7 581 | (2.6%) | 10 987 | (3.8%) | 32 226 | (8.0%) | (76.5%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | (2 225) | .4% | (100.0%) |
| Repayment of borrowing | - | - | - | - | - | - | - | (2 225) | .4% | (100.0%) |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | (2 225) | - | (100.0%) |
| Net Increase/(Decrease) in cash held | 107 288 | 97 575 | 90.9% | (80 996) | (75.5%) | 16 579 | 15.5% | (41 972) | 14.1% | 93.0% |
| Cash/cash equivalents at the year begin: | (121 138) | 67 518 | (55.7%) | 165 093 | (136.3%) | 67 518 | (55.7%) | 60 231 | 62.8% | 174.1% |
| Cash/cash equivalents at the year end: | (13 850) | 165 093 | (1 192.0%) | 84 097 | (607.2%) | 84 097 | (607.2%) | 18 259 | 3.3% | 360.6% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 136 181 | 3.8% | 79 789 | 2.2% | 79 826 | 2.2% | 3 291 758 | 91.8% | 3 587 554 | 50.7% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 144 080 | 21.4% | 56 553 | 8.4% | 32 082 | 4.8% | 439 970 | 65.4% | 672 686 | 9.5% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 59 913 | 7.5% | 27 151 | 3.4% | 21 965 | 2.7% | 690 696 | 86.4% | 799 726 | 11.3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 32 417 | 3.3% | 18 338 | 1.8% | 17 387 | 1.7% | 925 645 | 93.1% | 993 787 | 14.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 17 087 | 2.8% | 10 165 | 1.7% | 9 726 | 1.6% | 570 134 | 93.9% | 607 112 | 8.6% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 11 274 | 2.7% | 12 810 | 3.1% | 2 306 | .6% | 383 702 | 93.6% | 410 093 | 5.8% | - | - | - | - |
| Total By Income Source | 400 954 | 5.7% | 204 808 | 2.9% | 163 291 | 2.3% | 6 301 904 | 89.1% | 7 070 957 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 21 789 | 5.1% | 26 610 | 6.2% | 9 733 | 2.3% | 373 199 | 86.5% | 431 332 | 6.1% | - | - | - | - |
| Commercial | 165 457 | 23.8% | 58 413 | 8.4% | 36 162 | 5.2% | 434 182 | 62.5% | 694 213 | 9.8% | - | - | - | - |
| Households | 209 262 | 3.6% | 117 269 | 2.0% | 115 332 | 2.0% | 5 407 965 | 92.4% | 5 849 828 | 82.7% | - | - | - | - |
| Other | 4 446 | 4.7% | 2 516 | 2.6% | 2 064 | 2.2% | 86 559 | 90.6% | 95 584 | 1.4% | - | - | - | - |
| Total By Customer Group | 400 954 | 5.7% | 204 808 | 2.9% | 163 291 | 2.3% | 6 301 904 | 89.1% | 7 070 957 | 100.0% | - | - | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 150 839 | 11.6% | - | - | 1 148 866 | 88.4% | - | - | 1 299 705 | 65.1% |
| Bulk Water | 93 261 | 16.7% | 4 007 | .7% | 460 762 | 82.6% | - | - | 558 030 | 28.0% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 9 800 | 7.1% | 871 | .6% | 128 032 | 92.3% | - | - | 138 703 | 6.9% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 253 900 | 12.7% | 4 878 | .2% | 1 737 660 | 87.0% | - | - | 1 996 438 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Ditlhabe Nkoane(acting) | 016 950 5102 |
| Financial Manager | Mr Andile Dyakala (acting) | 016 950 5429 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: MIDVAAL (GT422)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 1 045 079 | 270 698 | 25.9% | 271 101 | 25.9% | 541 799 | 51.8% | 248 454 | 46.6% | 9.1% |
| Property rates | 206 625 | 44 829 | 21.7% | 57 351 | 27.8% | 102 181 | 49.5% | 67 636 | 51.4% | (15.2%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 353 704 | 102 647 | 29.0% | 87 365 | 24.7% | 190 011 | 53.7% | 78 794 | 52.5% | 10.9% |
| Service charges - water revenue | 205 140 | 52 811 | 25.7% | 54 627 | 26.6% | 107 437 | 52.4% | 22 529 | 20.8% | 142.5% |
| Service charges - sanitation revenue | 42 429 | 10 715 | 25.3% | 9 957 | 23.5% | 20 672 | 48.7% | 9 292 | 50.3% | 7.1% |
| Service charges - refuse revenue | 41 970 | 9 941 | 23.7% | 9 733 | 23.2% | 19 674 | 46.9% | 9 451 | 51.5% | 3.0% |
| Service charges - other | - | - | - | 2 370 | - | 2 370 | - | - | - | (100.0%) |
| Rental of facilities and equipment | 1 300 | 325 | 25.0% | 303 | 23.3% | 628 | 48.3% | 417 | 52.4% | (27.4%) |
| Interest earned - external investments | 6 959 | 2 014 | 28.9% | 1 014 | 14.6% | 3 028 | 43.5% | 870 | (4.2%) | 16.6% |
| Interest earned - outstanding debtors | 7 529 | 3 065 | 40.7% | 3 527 | 46.8% | 6 592 | 87.6% | 1 046 | 38.4% | 237.3% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 50 342 | 56 | .1% | 444 | .9% | 500 | 1.0% | 1 745 | 7.2% | (74.6%) |
| Licences and permits | 41 | - | - | - | - | - | - | 0 | - | (100.0%) |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 119 802 | 42 343 | 35.3% | 42 681 | 35.6% | 85 024 | 71.0% | 30 119 | 70.3% | 41.7% |
| Other own revenue | 9 239 | 1 952 | 21.1% | 1 731 | 18.7% | 3 683 | 39.9% | 26 556 | 88.3% | (93.5%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1 109 759 | 246 807 | 22.2% | 254 665 | 22.9% | 501 472 | 45.2% | 260 647 | 40.7% | (2.3%) |
| Employee related costs | 288 593 | 63 302 | 21.9% | 66 137 | 22.9% | 129 439 | 44.9% | 55 725 | 41.5% | 18.7% |
| Remuneration of councillors | 12 390 | 3 001 | 24.2% | 3 011 | 24.3% | 6 012 | 48.5% | 2 739 | 45.8% | 9.9% |
| Debt impairment | 87 815 | - | - | 19 388 | 22.1% | 19 388 | 22.1% | 20 855 | 26.1% | (7.0%) |
| Depreciation and asset impairment | 117 244 | 29 311 | 25.0% | 29 311 | 25.0% | 58 622 | 50.0% | 19 541 | 41.7% | 50.0% |
| Finance charges | 25 943 | 666 | 2.6% | 8 414 | 32.4% | 9 080 | 35.0% | 7 244 | 34.9% | 16.2% |
| Bulk purchases | 373 213 | 125 127 | 33.5% | 84 772 | 22.7% | 209 898 | 56.2% | 111 499 | 69.7% | (24.0%) |
| Other Materials | 13 638 | 1 624 | 11.9% | 4 375 | 32.1% | 5 999 | 44.0% | 4 588 | 13.3% | (4.6%) |
| Contracted services | 135 741 | 12 218 | 9.0% | 26 272 | 19.4% | 38 490 | 28.4% | 26 008 | 46.4% | 1.0% |
| Transfers and grants | 287 | 270 | 94.2% | 202 | 70.6% | 472 | 164.8% | 158 | 44.9% | 28.2% |
| Other expenditure | 54 895 | 11 290 | 20.6% | 12 781 | 23.3% | 24 072 | 43.8% | 12 290 | 2.6% | 4.0% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (64 680) | 23 890 | | 16 437 | | 40 327 | | (12 193) | | |
| Transfers recognised - capital | 65 223 | (875) | (1.3%) | 16 815 | 25.8% | 15 939 | 24.4% | 16 767 | 79.6% | .3% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 543 | 23 015 | | 33 251 | | 56 266 | | 4 574 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 543 | 23 015 | | 33 251 | | 56 266 | | 4 574 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 543 | 23 015 | | 33 251 | | 56 266 | | 4 574 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 543 | 23 015 | | 33 251 | | 56 266 | | 4 574 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 110 162 | 10 796 | 9.8% | 17 953 | 16.3% | 28 748 | 26.1% | 32 080 | 35.6% | (44.0%) |
| National Government | 52 773 | 7 363 | 14.0% | 6 736 | 12.8% | 14 099 | 26.7% | 24 296 | 52.6% | (72.3%) |
| Provincial Government | 4 300 | 1 835 | 42.7% | 5 575 | 129.7% | 7 411 | 172.3% | 11 | 16.1% | 52 371.8% |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 8 150 | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 65 223 | 9 199 | 14.1% | 12 311 | 18.9% | 21 509 | 33.0% | 24 307 | 52.5% | (49.4%) |
| Borrowing | 32 650 | 964 | 3.0% | 3 500 | 10.7% | 4 464 | 13.7% | 1 941 | 23.4% | 80.3% |
| Internally generated funds | 12 289 | 356 | 2.9% | 2 139 | 17.4% | 2 495 | 20.3% | 5 596 | 37.7% | (61.8%) |
| Public contributions and donations | - | 277 | - | 3 | - | 280 | - | 237 | 3.6% | (98.9%) |
| Capital Expenditure Standard Classification | 110 162 | 10 796 | 9.8% | 17 953 | 16.3% | 28 748 | 26.1% | 32 080 | 35.6% | (44.0%) |
| Governance and Administration | 5 729 | 126 | 2.2% | 124 | 2.2% | 249 | 4.4% | 194 | 9.4% | (36.2%) |
| Executive & Council | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 5 729 | 4 | .1% | 96 | 1.7% | 99 | 1.7% | 15 | 93.9% | 519.0% |
| Corporate Services | - | 122 | - | 28 | - | 150 | - | 178 | 11.3% | (84.3%) |
| Community and Public Safety | 10 377 | 16 | .2% | 955 | 9.2% | 971 | 9.4% | 4 646 | 37.8% | (79.4%) |
| Community & Social Services | 4 300 | - | - | - | - | - | - | 11 | 11.2% | (100.0%) |
| Sport And Recreation | 3 370 | 16 | .5% | 619 | 18.4% | 635 | 18.8% | 1 114 | 33.3% | (44.4%) |
| Public Safety | 2 707 | - | - | 337 | 12.4% | 337 | 12.4% | 3 505 | 61.5% | (90.4%) |
| Housing | - | - | - | - | - | - | - | 17 | .6% | (100.0%) |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 20 466 | 4 234 | 20.7% | - | - | 4 234 | 20.7% | 9 012 | 61.3% | (100.0%) |
| Planning and Development | 20 | 9 | 45.0% | - | - | 9 | 45.0% | - | - | - |
| Road Transport | 20 446 | 4 225 | 20.7% | - | - | 4 225 | 20.7% | 9 012 | 61.5% | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 73 590 | 6 420 | 8.7% | 16 874 | 22.9% | 23 294 | 31.7% | 18 228 | 32.5% | (7.4%) |
| Electricity | 18 090 | 977 | 5.4% | 310 | 1.7% | 1 287 | 7.1% | 4 531 | 10.1% | (93.2%) |
| Water | 35 755 | 4 800 | 13.4% | 11 155 | 31.2% | 15 955 | 44.6% | 11 234 | 62.1% | (.7%) |
| Waste Water Management | 12 690 | 643 | 5.1% | 5 306 | 41.8% | 5 949 | 46.9% | 2 464 | 47.6% | 115.4% |
| Waste Management | 7 055 | - | - | 103 | 1.5% | 103 | 1.5% | - | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 1 022 487 | 288 378 | 28.2% | 244 818 | 23.9% | 533 196 | 52.1% | 274 469 | 54.7% | (10.8%) |
| Property rates, penalties and collection charges | 190 461 | 44 829 | 23.5% | 57 814 | 30.4% | 102 643 | 53.9% | 46 624 | 47.1% | 24.0% |
| Service charges | 611 717 | 137 908 | 22.5% | 156 428 | 25.6% | 294 336 | 48.1% | 146 261 | 46.7% | 7.0% |
| Other revenue | 20 795 | 60 843 | 292.6% | 3 241 | 15.6% | 64 083 | 308.2% | 40 076 | 103.1% | (91.9%) |
| Government - operating | 119 802 | 40 497 | 33.8% | 5 980 | 5.0% | 46 477 | 38.8% | 22 826 | 63.4% | (73.8%) |
| Government - capital | 65 223 | 275 | .4% | 16 815 | 25.8% | 17 090 | 26.2% | 16 767 | 79.6% | .3% |
| Interest | 14 487 | 4 025 | 27.8% | 4 541 | 31.3% | 8 566 | 59.1% | 1 916 | 19.9% | 137.1% |
| Dividends | - | - | | - | | - | | - | - | |
| Payments | (904 735) | (263 215) | 29.1% | (201 906) | 22.3% | (465 122) | 51.4% | (199 509) | 48.4% | 1.2% |
| Suppliers and employees | (878 505) | (262 478) | 29.9% | (193 290) | 22.0% | (455 768) | 51.9% | (192 106) | 50.7% | .6% |
| Finance charges | (25 943) | (467) | 1.8% | (8 414) | 32.4% | (8 882) | 34.2% | (7 244) | 34.9% | 16.2% |
| Transfers and grants | (287) | (270) | 94.2% | (202) | 70.6% | (472) | 164.8% | (158) | .6% | 28.2% |
| Net Cash from/(used) Operating Activities | 117 752 | 25 163 | 21.4% | 42 911 | 36.4% | 68 074 | 57.8% | 74 960 | 86.6% | (42.8%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (110 162) | (10 796) | 9.8% | (17 953) | 16.3% | (28 748) | 26.1% | (32 080) | 35.6% | (44.0%) |
| Capital assets | (110 162) | (10 796) | 9.8% | (17 953) | 16.3% | (28 748) | 26.1% | (32 080) | 35.6% | (44.0%) |
| Net Cash from/(used) Investing Activities | (110 162) | (10 796) | 9.8% | (17 953) | 16.3% | (28 748) | 26.1% | (32 080) | 35.6% | (44.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 32 736 | 813 | 2.5% | (8 932) | (27.3%) | (8 119) | (24.8%) | - | - | (100.0%) |
| Short term loans | - | - | | - | | - | | - | - | |
| Borrowing long term/refinancing | 31 900 | 813 | 2.6% | (8 932) | (28.0%) | (8 119) | (25.5%) | - | - | (100.0%) |
| Increase (decrease) in consumer deposits | 836 | - | - | - | - | - | - | - | - | - |
| Payments | (31 578) | (1 826) | 5.8% | (1 344) | 4.3% | (3 170) | 10.0% | (9 134) | 40.1% | (85.3%) |
| Repayment of borrowing | (31 578) | (1 826) | 5.8% | (1 344) | 4.3% | (3 170) | 10.0% | (9 134) | 40.1% | (85.3%) |
| Net Cash from/(used) Financing Activities | 1 158 | (1 012) | (87.4%) | (10 277) | (887.4%) | (11 289) | (974.8%) | (9 134) | (34.6%) | 12.5% |
| Net Increase/(Decrease) in cash held | 8 748 | 13 355 | 152.7% | 14 682 | 167.8% | 28 037 | 320.5% | 33 746 | 157.2% | (56.5%) |
| Cash/cash equivalents at the year begin: | 125 810 | 201 984 | 160.5% | 215 339 | 171.2% | 201 984 | 160.5% | 175 739 | 96.4% | 22.5% |
| Cash/cash equivalents at the year end: | 134 558 | 215 339 | 160.0% | 230 021 | 170.9% | 230 021 | 170.9% | 209 485 | 112.9% | 9.8% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 20 590 | 25.7% | 6 964 | 8.7% | 3 692 | 4.6% | 48 758 | 60.9% | 80 005 | 29.2% | - | - | 125 239 | 157.0% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 16 683 | 65.5% | 550 | 2.2% | 361 | 1.4% | 7 874 | 30.9% | 25 468 | 9.3% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 23 857 | 29.6% | 4 570 | 5.7% | 3 394 | 4.2% | 48 654 | 60.5% | 80 475 | 29.4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 3 840 | 26.6% | 797 | 5.5% | 713 | 4.9% | 9 081 | 62.9% | 14 432 | 5.3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 3 522 | 21.9% | 811 | 5.0% | 756 | 4.7% | 10 991 | 68.4% | 16 080 | 5.9% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 2 138 | 8.3% | 1 047 | 4.1% | 1 194 | 4.6% | 21 412 | 83.0% | 25 791 | 9.4% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (5 064) | (16.0%) | 895 | 2.8% | 930 | 2.9% | 34 880 | 110.2% | 31 641 | 11.6% | - | - | - | - |
| Total By Income Source | 65 568 | 23.9% | 15 635 | 5.7% | 11 039 | 4.0% | 181 650 | 66.3% | 273 893 | 100.0% | - | - | 125 239 | 46.0% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | (2 312) | (52.2%) | 541 | 12.2% | 484 | 10.9% | 5 716 | 129.0% | 4 430 | 1.6% | - | - | - | - |
| Commercial | 17 078 | 47.4% | 1 069 | 3.0% | 870 | 2.4% | 17 008 | 47.2% | 36 025 | 13.2% | - | - | - | - |
| Households | 50 801 | 21.8% | 14 025 | 6.0% | 9 685 | 4.1% | 158 926 | 68.1% | 233 438 | 85.2% | - | - | 125 239 | 54.0% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 65 568 | 23.9% | 15 635 | 5.7% | 11 039 | 4.0% | 181 650 | 66.3% | 273 893 | 100.0% | - | - | 125 239 | 46.0% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 19 547 | 100.0% | - | - | - | - | - | - | 19 547 | 38.1% |
| Bulk Water | 11 833 | 100.0% | - | - | - | - | - | - | 11 833 | 23.1% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 19 889 | 100.0% | - | - | - | - | - | - | 19 889 | 38.8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 51 269 | 100.0% | - | - | - | - | - | - | 51 269 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr A S Albert de Klerk | 016 360 7412 |
| Financial Manager | Mrs Annette van Schalkwyk | 016 360 7406 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: LESEDI (GT423)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 794 959 | 221 388 | 27.8% | 187 951 | 23.6% | 409 340 | 51.5% | 173 187 | 43.7% | 8.5% |
| Property rates | 110 158 | 27 410 | 24.9% | 27 265 | 24.8% | 54 674 | 49.6% | 26 573 | 51.0% | 2.6% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 306 050 | 87 587 | 28.6% | 69 067 | 22.6% | 156 654 | 51.2% | 51 801 | 40.6% | 33.3% |
| Service charges - water revenue | 113 659 | 29 000 | 25.5% | 29 856 | 26.3% | 58 857 | 51.8% | 20 433 | 39.6% | 46.1% |
| Service charges - sanitation revenue | 29 038 | 7 391 | 25.5% | 7 238 | 24.9% | 14 629 | 50.4% | 3 916 | 30.0% | 84.8% |
| Service charges - refuse revenue | 31 655 | 7 944 | 25.1% | 7 611 | 24.0% | 15 555 | 49.1% | 6 841 | 46.3% | 11.3% |
| Service charges - other | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 4 798 | 807 | 16.8% | 851 | 17.7% | 1 657 | 34.5% | 614 | 40.4% | 38.6% |
| Interest earned - external investments | 2 000 | 680 | 34.0% | 1 629 | 81.4% | 2 309 | 115.5% | 584 | 98.9% | 179.1% |
| Interest earned - outstanding debtors | 17 669 | 6 017 | 34.1% | 6 427 | 36.4% | 12 445 | 70.4% | 5 236 | 96.4% | 22.8% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 45 920 | 99 | .2% | 51 | .1% | 149 | .3% | 50 | .2% | 1.0% |
| Licences and permits | 25 | 6 | 23.7% | 8 | 31.5% | 14 | 55.2% | 12 | 36.2% | (35.4%) |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 131 122 | 53 225 | 40.6% | 34 858 | 26.6% | 88 083 | 67.2% | 38 407 | 31.7% | (9.2%) |
| Other own revenue | 2 864 | 1 223 | 42.7% | 3 090 | 107.9% | 4 313 | 150.6% | 18 720 | 3 092.9% | (83.5%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 817 331 | 144 127 | 17.6% | 168 123 | 20.6% | 312 250 | 38.2% | 132 716 | 45.3% | 26.7% |
| Employee related costs | 196 166 | 42 153 | 21.5% | 42 393 | 21.6% | 84 546 | 43.1% | 44 018 | 51.6% | (3.7%) |
| Remuneration of councillors | 12 091 | 2 673 | 22.1% | 2 673 | 22.1% | 5 345 | 44.2% | 2 305 | 45.3% | 15.9% |
| Debt impairment | 137 910 | - | - | 17 258 | 12.5% | 17 258 | 12.5% | 9 701 | 67.0% | 77.9% |
| Depreciation and asset impairment | 38 768 | - | - | 1 | - | 1 | - | - | - | (100.0%) |
| Finance charges | 9 711 | 1 264 | 13.0% | 834 | 8.6% | 2 097 | 21.6% | 889 | 22.2% | (6.2%) |
| Bulk purchases | 296 075 | 75 877 | 25.6% | 75 871 | 25.6% | 151 748 | 51.3% | 44 128 | 43.9% | 71.9% |
| Other Materials | 22 443 | 2 805 | 12.5% | 3 034 | 13.5% | 5 839 | 26.0% | 4 869 | 26.8% | (37.7%) |
| Contracted services | 55 341 | 10 976 | 19.8% | 11 840 | 21.4% | 22 816 | 41.2% | 18 865 | 3 943.9% | (37.2%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 48 825 | 8 380 | 17.2% | 14 219 | 29.1% | 22 599 | 46.3% | 7 940 | 12.2% | 79.1% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (22 373) | 77 262 | | 19 828 | | 97 090 | | 40 471 | | |
| Transfers recognised - capital | 76 565 | 21 875 | 28.6% | 14 698 | 19.2% | 36 573 | 47.8% | 11 376 | 66.9% | 29.2% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 54 193 | 99 137 | | 34 526 | | 133 663 | | 51 847 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 54 193 | 99 137 | | 34 526 | | 133 663 | | 51 847 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 54 193 | 99 137 | | 34 526 | | 133 663 | | 51 847 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 54 193 | 99 137 | | 34 526 | | 133 663 | | 51 847 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 90 468 | 5 049 | 5.6% | 7 504 | 8.3% | 12 553 | 13.9% | 11 010 | 17.4% | (31.8%) |
| National Government | 59 371 | 4 804 | 8.1% | 3 624 | 6.1% | 8 428 | 14.2% | 10 649 | 22.2% | (66.0%) |
| Provincial Government | 3 320 | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 62 691 | 4 804 | 7.7% | 3 624 | 5.8% | 8 428 | 13.4% | 10 649 | 20.6% | (66.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 27 777 | 245 | .9% | 3 880 | 14.0% | 4 125 | 14.8% | 361 | 2.6% | 975.4% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 90 468 | 5 049 | 5.6% | 7 504 | 8.3% | 12 553 | 13.9% | 11 010 | 17.4% | (31.8%) |
| Governance and Administration | 5 100 | 245 | 4.8% | 716 | 14.0% | 961 | 18.8% | 60 | 2.3% | 1 100.8% |
| Executive & Council | 800 | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 4 300 | - | - | 15 | .3% | 15 | .3% | - | - | (100.0%) |
| Corporate Services | - | 245 | - | 701 | - | 947 | - | 60 | - | 1 076.5% |
| Community and Public Safety | 11 354 | 1 878 | 16.5% | 2 451 | 21.6% | 4 329 | 38.1% | 931 | 4.5% | 163.3% |
| Community & Social Services | 5 502 | - | - | 59 | 1.1% | 59 | 1.1% | - | - | (100.0%) |
| Sport And Recreation | 5 833 | 1 878 | 32.2% | 2 392 | 41.0% | 4 270 | 73.2% | 759 | 5.0% | 214.9% |
| Public Safety | - | - | - | - | - | - | - | 171 | 57.1% | (100.0%) |
| Housing | 20 | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 30 130 | 2 411 | 8.0% | 3 316 | 11.0% | 5 726 | 19.0% | 3 852 | 36.5% | (13.9%) |
| Planning and Development | 2 460 | - | - | - | - | - | - | - | - | - |
| Road Transport | 27 670 | 2 411 | 8.7% | 3 316 | 12.0% | 5 726 | 20.7% | 3 805 | 36.3% | (12.9%) |
| Environmental Protection | - | - | - | - | - | - | - | 47 | 77.5% | (100.0%) |
| Trading Services | 43 884 | 515 | 1.2% | 1 022 | 2.3% | 1 537 | 3.5% | 6 168 | 18.6% | (83.4%) |
| Electricity | 17 884 | 43 | .2% | 696 | 3.9% | 740 | 4.1% | 3 671 | 31.4% | (81.0%) |
| Water | 25 600 | 472 | 1.8% | 326 | 1.3% | 798 | 3.1% | 834 | 11.1% | (60.9%) |
| Waste Water Management | 400 | - | - | - | - | - | - | 1 663 | 21.2% | (100.0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 730 885 | 210 412 | 28.8% | 188 835 | 25.8% | 399 246 | 54.6% | 190 851 | 58.5% | (1.1%) |
| Property rates, penalties and collection charges | 93 634 | 19 932 | 21.3% | 20 072 | 21.4% | 40 004 | 42.7% | 25 563 | 53.0% | (21.5%) |
| Service charges | 408 342 | 94 488 | 23.1% | 96 366 | 23.6% | 190 854 | 46.7% | 87 284 | 42.6% | 10.4% |
| Other revenue | 12 280 | 7 809 | 63.6% | 9 382 | 76.4% | 17 190 | 140.0% | 25 862 | 445.7% | (63.7%) |
| Government - operating | 131 122 | 56 850 | 43.4% | 33 149 | 25.3% | 89 999 | 68.6% | 37 011 | 71.9% | (10.4%) |
| Government - capital | 76 565 | 30 375 | 39.7% | 29 048 | 37.9% | 59 423 | 77.6% | 14 000 | 66.4% | 107.5% |
| Interest | 8 942 | 959 | 10.7% | 818 | 9.2% | 1 777 | 19.9% | 1 130 | 21.1% | (27.6%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (640 653) | (175 951) | 27.5% | (160 492) | 25.1% | (336 443) | 52.5% | (146 093) | 54.0% | 9.9% |
| Suppliers and employees | (630 942) | (175 951) | 27.9% | (157 971) | 25.0% | (333 922) | 52.9% | (143 404) | 54.0% | 10.2% |
| Finance charges | (9 711) | - | - | (2 521) | 26.0% | (2 521) | 26.0% | (2 689) | 54.5% | (6.3%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 90 232 | 34 461 | 38.2% | 28 343 | 31.4% | 62 803 | 69.6% | 44 757 | 86.2% | (36.7%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | 1 509 | - | 1 509 | - | - | - | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | 1 509 | - | 1 509 | - | - | - | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (90 468) | (17 859) | 19.7% | (17 360) | 19.2% | (35 219) | 38.9% | (11 028) | 21.5% | 57.4% |
| Capital assets | (90 468) | (17 859) | 19.7% | (17 360) | 19.2% | (35 219) | 38.9% | (11 028) | 21.5% | 57.4% |
| Net Cash from/(used) Investing Activities | (90 468) | (17 859) | 19.7% | (15 850) | 17.5% | (33 710) | 37.3% | (11 028) | 21.5% | 43.7% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | 161 | - | 145 | - | 306 | - | 1 607 | - | (91.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | 161 | - | 145 | - | 306 | - | 1 607 | - | (91.0%) |
| Payments | (4 010) | - | - | (1 933) | 48.2% | (1 933) | 48.2% | (1 783) | 104.2% | 8.4% |
| Repayment of borrowing | (4 010) | - | - | (1 933) | 48.2% | (1 933) | 48.2% | (1 783) | 104.2% | 8.4% |
| Net Cash from/(used) Financing Activities | (4 010) | 161 | (4.0%) | (1 788) | 44.6% | (1 627) | 40.6% | (176) | 59.2% | 915.4% |
| Net Increase/(Decrease) in cash held | (4 246) | 16 763 | (394.8%) | 10 704 | (252.1%) | 27 467 | (646.8%) | 33 554 | (1 590.1%) | (68.1%) |
| Cash/cash equivalents at the year begin: | 9 027 | 47 307 | 524.0% | 64 069 | 709.7% | 47 307 | 524.0% | 25 936 | - | 147.0% |
| Cash/cash equivalents at the year end: | 4 781 | 64 069 | 1 340.2% | 74 774 | 1 564.1% | 74 774 | 1 564.1% | 59 490 | 615.5% | 25.7% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 12 208 | 5.5% | 6 131 | 2.8% | 7 067 | 3.2% | 196 809 | 88.6% | 222 214 | 32.1% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 19 506 | 10.8% | 5 915 | 3.3% | 5 225 | 2.9% | 150 506 | 83.1% | 181 153 | 26.2% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 8 291 | 10.6% | 3 645 | 4.7% | 2 959 | 3.8% | 63 188 | 80.9% | 78 082 | 11.3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 713 | 4.7% | 1 835 | 3.2% | 1 610 | 2.8% | 51 374 | 89.3% | 57 531 | 8.3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 2 879 | 3.6% | 2 189 | 2.7% | 1 925 | 2.4% | 73 539 | 91.3% | 80 532 | 11.6% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2 438 | 3.4% | 1 234 | 1.7% | 2 559 | 3.6% | 65 801 | 91.3% | 72 032 | 10.4% | - | - | - | - |
| Total By Income Source | 48 034 | 6.9% | 20 950 | 3.0% | 21 345 | 3.1% | 601 216 | 86.9% | 691 545 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 5 358 | 15.4% | 3 413 | 9.8% | 1 974 | 5.7% | 23 979 | 69.1% | 34 724 | 5.0% | - | - | - | - |
| Commercial | 15 774 | 48.5% | 1 706 | 5.2% | 1 304 | 4.0% | 13 772 | 42.3% | 32 555 | 4.7% | - | - | - | - |
| Households | 26 549 | 4.5% | 15 578 | 2.6% | 17 819 | 3.0% | 534 100 | 89.9% | 594 046 | 85.9% | - | - | - | - |
| Other | 354 | 1.2% | 253 | .8% | 247 | .8% | 29 366 | 97.2% | 30 220 | 4.4% | - | - | - | - |
| Total By Customer Group | 48 034 | 6.9% | 20 950 | 3.0% | 21 345 | 3.1% | 601 216 | 86.9% | 691 545 | 100.0% | - | - | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 2 246 | 100.0% | - | - | - | - | - | - | 2 246 | 37.9% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 2 451 | 100.0% | - | - | - | - | - | - | 2 451 | 41.3% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 000 | 97.5% | 25 | 2.5% | - | - | - | - | 1 026 | 17.3% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 209 | 100.0% | - | - | - | - | - | - | 209 | 3.5% |
| Total | 5 906 | 99.6% | 25 | .4% | - | - | - | - | 5 931 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Paul Mpele | 016 492 0018 |
| Financial Manager | Mr Paul Mpele | 016 492 0018 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: SEDIBENG (DC42)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 375 966 | 135 659 | 36.1% | 110 342 | 29.3% | 246 001 | 65.4% | 120 055 | 65.5% | (8.1%) |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 490 | 87 | 17.8% | 108 | 22.0% | 195 | 39.8% | 139 | 2.7% | (22.2%) |
| Interest earned - external investments | 1 680 | 839 | 50.0% | 350 | 20.8% | 1 189 | 70.8% | 538 | 83.6% | (35.0%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | 1 500 | 35 | 2.3% | 25 | 1.7% | 60 | 4.0% | 700 | 1.0% | (96.4%) |
| Agency services | 83 199 | 11 614 | 14.0% | 16 542 | 19.9% | 28 156 | 33.8% | 21 055 | 335.2% | (21.4%) |
| Transfers recognised - operational | 277 241 | 120 132 | 43.3% | 89 573 | 32.3% | 209 705 | 75.6% | 91 639 | 73.8% | (2.3%) |
| Other own revenue | 11 717 | 2 952 | 25.2% | 3 681 | 31.4% | 6 633 | 56.6% | 5 984 | 315.9% | (38.5%) |
| Gains on disposal of PPE | 140 | - | - | 64 | 45.5% | 64 | 45.5% | - | - | (100.0%) |
| Operating Expenditure | 386 251 | 92 026 | 23.8% | 91 248 | 23.6% | 183 274 | 47.4% | 89 371 | 46.5% | 2.1% |
| Employee related costs | 252 666 | 66 553 | 26.3% | 64 039 | 25.3% | 130 592 | 51.7% | 62 376 | 50.3% | 2.7% |
| Remuneration of councillors | 14 028 | 3 201 | 22.8% | 3 178 | 22.7% | 6 379 | 45.5% | 3 069 | 48.2% | 3.6% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 12 099 | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - |
| Other Materials | 7 454 | 2 200 | 29.5% | 1 336 | 17.9% | 3 536 | 47.4% | 1 606 | - | (16.8%) |
| Contracted services | 52 817 | 6 397 | 12.1% | 10 598 | 20.1% | 16 996 | 32.2% | 8 645 | 42.7% | 22.6% |
| Transfers and grants | 9 288 | 2 117 | 22.8% | 2 584 | 27.8% | 4 701 | 50.6% | 4 581 | - | (43.6%) |
| Other expenditure | 37 859 | 11 558 | 30.5% | 9 513 | 25.1% | 21 071 | 55.7% | 9 094 | 28.2% | 4.6% |
| Loss on disposal of PPE | 40 | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (10 284) | 43 633 | | 19 093 | | 62 726 | | 30 684 | | |
| Transfers recognised - capital | - | (1 705) | - | - | - | (1 705) | - | 441 | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (10 284) | 41 928 | | 19 093 | | 61 021 | | 31 125 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (10 284) | 41 928 | | 19 093 | | 61 021 | | 31 125 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (10 284) | 41 928 | | 19 093 | | 61 021 | | 31 125 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (10 284) | 41 928 | | 19 093 | | 61 021 | | 31 125 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 3 600 | 602 | 16.7% | 1 882 | 52.3% | 2 484 | 69.0% | 983 | 20.4% | 91.4% |
| National Government | - | - | - | - | - | - | - | - | - | - |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 3 600 | 602 | 16.7% | 1 882 | 52.3% | 2 484 | 69.0% | 983 | 20.4% | 91.4% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 3 600 | 602 | 16.7% | 1 882 | 52.3% | 2 484 | 69.0% | 983 | 20.4% | 91.4% |
| Governance and Administration | 3 600 | 602 | 16.7% | 1 882 | 52.3% | 2 484 | 69.0% | 983 | 20.4% | 91.4% |
| Executive & Council | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 3 600 | 42 | 1.2% | 1 593 | 44.3% | 1 636 | 45.4% | 8 | 1.4% | 19 800.1% |
| Corporate Services | - | 559 | - | 289 | - | 848 | - | 975 | 42.2% | (70.4%) |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 368 764 | 133 954 | 36.3% | 110 278 | 29.9% | 244 232 | 66.2% | 118 913 | 66.1% | (7.3%) |
| Property rates, penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | - | - | - | - | - | - | - |
| Other revenue | 96 905 | 14 688 | 15.2% | 20 356 | 21.0% | 35 043 | 36.2% | 28 904 | 42.6% | (29.6%) |
| Government - operating | 270 179 | 118 427 | 43.8% | 89 573 | 33.2% | 208 000 | 77.0% | 89 471 | 74.2% | .1% |
| Government - capital | - | - | - | - | - | - | - | - | - | - |
| Interest | 1 680 | 839 | 50.0% | 350 | 20.8% | 1 189 | 70.8% | 538 | 83.6% | (35.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (356 645) | (125 719) | 35.3% | (83 879) | 23.5% | (209 598) | 58.8% | (105 107) | 57.2% | (20.2%) |
| Suppliers and employees | (347 357) | (123 602) | 35.6% | (81 295) | 23.4% | (204 897) | 59.0% | (104 389) | 55.8% | (22.1%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (9 288) | (2 117) | 22.8% | (2 584) | 27.8% | (4 701) | 50.6% | (718) | - | 259.7% |
| Net Cash from/(used) Operating Activities | 12 119 | 8 235 | 67.9% | 26 399 | 217.8% | 34 634 | 285.8% | 13 805 | (673.2%) | 91.2% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 4 786 | - | - | 64 | 1.3% | 64 | 1.3% | - | - | (100.0%) |
| Proceeds on disposal of PPE | 4 786 | - | - | 64 | 1.3% | 64 | 1.3% | - | - | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (3 600) | (602) | 16.7% | (1 882) | 52.3% | (2 484) | 69.0% | (983) | 20.4% | 91.4% |
| Capital assets | (3 600) | (602) | 16.7% | (1 882) | 52.3% | (2 484) | 69.0% | (983) | 20.4% | 91.4% |
| Net Cash from/(used) Investing Activities | 1 186 | (602) | (50.7%) | (1 819) | (153.3%) | (2 420) | (204.1%) | (983) | 20.8% | 85.0% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 13 305 | 7 633 | 57.4% | 24 581 | 184.7% | 32 214 | 242.1% | 12 822 | (278.0%) | 91.7% |
| Cash/cash equivalents at the year begin: | 9 502 | 17 064 | 179.6% | 24 696 | 259.9% | 17 064 | 179.6% | 37 854 | 224.3% | (34.8%) |
| Cash/cash equivalents at the year end: | 22 807 | 24 696 | 108.3% | 49 277 | 216.1% | 49 277 | 216.1% | 50 676 | (8 375.8%) | (2.8%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 846 | 3.6% | 401 | .8% | 98 | .2% | 49 213 | 95.5% | 51 559 | 100.0% | - | - | 44 584 | 87.0% |
| Total By Income Source | 1 846 | 3.6% | 401 | .8% | 98 | .2% | 49 213 | 95.5% | 51 559 | 100.0% | - | - | 44 584 | 87.0% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 1 846 | 3.6% | 401 | .8% | 98 | .2% | 49 213 | 95.5% | 51 559 | 100.0% | - | - | 44 584 | 87.0% |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 1 846 | 3.6% | 401 | .8% | 98 | .2% | 49 213 | 95.5% | 51 559 | 100.0% | - | - | 44 584 | 87.0% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 889 | 17.4% | 4 218 | 82.6% | - | - | - | - | 5 108 | 3.9% |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 15 816 | 12.7% | - | - | - | - | 108 882 | 87.3% | 124 698 | 96.1% |
| Total | 16 706 | 12.9% | 4 218 | 3.2% | - | - | 108 882 | 83.9% | 129 806 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr S Khanyile | 016 450 3201 |
| Financial Manager | Ms K Wiese | 016 450 3110 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: MOGALE CITY (GT481)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 2 798 874 | 727 136 | 26.0% | 701 264 | 25.1% | 1 428 401 | 51.0% | 632 635 | 51.9% | 10.8% |
| Property rates | 575 190 | 143 611 | 25.0% | 143 597 | 25.0% | 287 208 | 49.9% | 117 042 | 47.6% | 22.7% |
| Property rates - penalties and collection charges | - | (2 378) | - | - | - | (2 378) | - | - | - | - |
| Service charges - electricity revenue | 948 069 | 235 731 | 24.9% | 223 585 | 23.6% | 459 316 | 48.4% | 208 315 | 49.9% | 7.3% |
| Service charges - water revenue | 280 490 | 71 635 | 25.5% | 81 620 | 29.1% | 153 254 | 54.6% | 65 135 | 52.9% | 25.3% |
| Service charges - sanitation revenue | 154 977 | 49 393 | 31.9% | 53 127 | 34.3% | 102 520 | 66.2% | 45 198 | 66.9% | 17.5% |
| Service charges - refuse revenue | 152 515 | 32 093 | 21.0% | 33 188 | 21.8% | 65 281 | 42.8% | 32 613 | 57.3% | 1.8% |
| Service charges - other | 34 792 | 2 379 | 6.8% | 1 | - | 2 379 | 6.8% | 13 073 | 50.5% | (100.0%) |
| Rental of facilities and equipment | 6 256 | 1 709 | 27.3% | 1 562 | 25.0% | 3 271 | 52.3% | 1 500 | 79.3% | 4.1% |
| Interest earned - external investments | 7 455 | 1 232 | 16.5% | 1 504 | 20.2% | 2 736 | 36.7% | 4 320 | 122.6% | (65.2%) |
| Interest earned - outstanding debtors | 40 194 | 11 175 | 27.8% | 12 791 | 31.8% | 23 966 | 59.6% | 9 426 | 55.1% | 35.7% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 9 032 | 7 394 | 81.9% | 8 632 | 95.6% | 16 026 | 177.4% | 496 | 2.7% | 1 640.6% |
| Licences and permits | 35 | 17 | 47.1% | 3 | 7.5% | 19 | 54.6% | 5 | 50.0% | (49.0%) |
| Agency services | 27 603 | 4 923 | 17.8% | 6 525 | 23.6% | 11 448 | 41.5% | 6 677 | 43.4% | (2.3%) |
| Transfers recognised - operational | 393 901 | 159 888 | 40.6% | 128 607 | 32.6% | 288 495 | 73.2% | 112 408 | 73.0% | 14.4% |
| Other own revenue | 147 365 | 8 333 | 5.7% | 6 498 | 4.4% | 14 831 | 10.1% | 16 426 | 24.0% | (60.4%) |
| Gains on disposal of PPE | 21 000 | - | - | 26 | .1% | 26 | .1% | - | - | (100.0%) |
| Operating Expenditure | 2 699 164 | 565 085 | 20.9% | 576 133 | 21.3% | 1 141 218 | 42.3% | 624 923 | 48.9% | (7.8%) |
| Employee related costs | 788 932 | 178 292 | 22.6% | 188 402 | 23.9% | 366 693 | 46.5% | 172 434 | 47.5% | 9.3% |
| Remuneration of councillors | 37 057 | 8 320 | 22.5% | 8 329 | 22.5% | 16 649 | 44.9% | 7 531 | 41.0% | 10.6% |
| Debt impairment | 104 704 | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 289 995 | 141 | - | 68 | - | 209 | .1% | 92 035 | 128.7% | (99.9%) |
| Finance charges | 45 984 | 10 131 | 22.0% | 10 690 | 23.2% | 20 821 | 45.3% | 20 468 | 68.4% | (47.8%) |
| Bulk purchases | 992 168 | 253 083 | 25.5% | 232 011 | 23.4% | 485 094 | 48.9% | 188 206 | 47.4% | 23.3% |
| Other Materials | 20 322 | 6 171 | 30.4% | 30 665 | 150.9% | 36 836 | 181.3% | 27 730 | 44.1% | 10.6% |
| Contracted services | 280 604 | 49 187 | 17.5% | 48 433 | 17.3% | 97 621 | 34.8% | 56 700 | 53.2% | (14.6%) |
| Transfers and grants | 4 761 | 10 926 | 229.5% | 11 954 | 251.1% | 22 880 | 480.5% | 13 828 | 53.9% | (13.5%) |
| Other expenditure | 134 636 | 48 834 | 36.3% | 45 581 | 33.9% | 94 416 | 70.1% | 45 992 | 35.9% | (.9%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 99 710 | 162 051 | | 125 131 | | 287 183 | | 7 711 | | |
| Transfers recognised - capital | 290 133 | 22 367 | 7.7% | 81 060 | 27.9% | 103 428 | 35.6% | 52 850 | 41.7% | 53.4% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 389 843 | 184 419 | | 206 192 | | 390 611 | | 60 561 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 389 843 | 184 419 | | 206 192 | | 390 611 | | 60 561 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 389 843 | 184 419 | | 206 192 | | 390 611 | | 60 561 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 389 843 | 184 419 | | 206 192 | | 390 611 | | 60 561 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 386 739 | 27 539 | 7.1% | 96 962 | 25.1% | 124 501 | 32.2% | 92 896 | 48.1% | 4.4% |
| National Government | 164 795 | 13 870 | 8.4% | 78 712 | 47.8% | 92 582 | 56.2% | 47 443 | 40.8% | 65.9% |
| Provincial Government | 125 338 | 8 497 | 6.8% | 2 303 | 1.8% | 10 800 | 8.6% | 5 407 | 75.6% | (57.4%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 290 133 | 22 367 | 7.7% | 81 015 | 27.9% | 103 382 | 35.6% | 52 850 | 44.6% | 53.3% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 96 607 | 5 172 | 5.4% | 15 947 | 16.5% | 21 119 | 21.9% | 24 991 | 34.3% | (36.2%) |
| Public contributions and donations | - | - | - | - | - | - | - | 15 055 | 138.0% | (100.0%) |
| Capital Expenditure Standard Classification | 386 739 | 27 539 | 7.1% | 96 962 | 25.1% | 124 501 | 32.2% | 92 896 | 48.1% | 4.4% |
| Governance and Administration | 32 159 | 111 | .3% | 6 021 | 18.7% | 6 132 | 19.1% | 4 897 | 89.0% | 22.9% |
| Executive & Council | 20 | - | - | - | - | - | - | 2 | - | (100.0%) |
| Budget & Treasury Office | 32 139 | 111 | .3% | 6 021 | 18.7% | 6 132 | 19.1% | 1 700 | 85.0% | 254.2% |
| Corporate Services | - | - | - | - | - | - | - | 3 195 | 91.3% | (100.0%) |
| Community and Public Safety | 148 863 | 12 797 | 8.6% | 10 877 | 7.3% | 23 674 | 15.9% | 6 854 | 29.1% | 58.7% |
| Community & Social Services | 22 593 | 5 672 | 25.1% | 8 655 | 38.3% | 14 326 | 63.4% | 4 054 | 20.1% | 113.5% |
| Sport And Recreation | 7 472 | - | - | 2 222 | 29.7% | 2 222 | 29.7% | 2 801 | 99.1% | (20.7%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | 118 798 | 7 126 | 6.0% | - | - | 7 126 | 6.0% | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 89 076 | 1 380 | 1.5% | 19 411 | 21.8% | 20 790 | 23.3% | 39 372 | 83.2% | (50.7%) |
| Planning and Development | 19 357 | 949 | 4.9% | 16 956 | 87.6% | 17 905 | 92.5% | 28 545 | 79.5% | (40.6%) |
| Road Transport | 69 718 | 431 | .6% | 2 454 | 3.5% | 2 885 | 4.1% | 10 827 | 96.4% | (77.3%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 115 642 | 13 251 | 11.5% | 60 654 | 52.4% | 73 905 | 63.9% | 41 773 | 34.2% | 45.2% |
| Electricity | 25 000 | 256 | 1.0% | 1 095 | 4.4% | 1 351 | 5.4% | 4 001 | 19.5% | (72.6%) |
| Water | 41 885 | - | - | 36 509 | 87.2% | 36 509 | 87.2% | 21 413 | 49.4% | 70.5% |
| Waste Water Management | 20 500 | 12 995 | 63.4% | 23 049 | 112.4% | 36 045 | 175.8% | 16 359 | 33.0% | 40.9% |
| Waste Management | 28 257 | - | - | - | - | - | - | - | - | - |
| Other | 1 000 | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 2 968 007 | 814 825 | 27.5% | 896 824 | 30.2% | 1 711 649 | 57.7% | 758 425 | 55.9% | 18.2% |
| Property rates, penalties and collection charges | 609 972 | 118 678 | 19.5% | 138 700 | 22.7% | 257 378 | 42.2% | 118 019 | 41.7% | 17.5% |
| Service charges | 1 536 062 | 361 874 | 23.6% | 394 476 | 25.7% | 756 350 | 49.2% | 338 948 | 49.1% | 16.4% |
| Other revenue | 90 291 | 84 221 | 93.3% | 78 474 | 86.9% | 162 695 | 180.2% | 127 333 | 78.7% | (38.4%) |
| Government - operating | 393 901 | 168 541 | 42.8% | 128 404 | 32.6% | 296 945 | 75.4% | 112 657 | 75.2% | 14.0% |
| Government - capital | 290 133 | 69 694 | 24.0% | 142 740 | 49.2% | 212 434 | 73.2% | 49 229 | 72.9% | 189.9% |
| Interest | 47 649 | 11 818 | 24.8% | 14 029 | 29.4% | 25 848 | 54.2% | 12 239 | 63.0% | 14.6% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (2 409 281) | (786 037) | 32.6% | (717 528) | 29.8% | (1 503 565) | 62.4% | (671 571) | 63.3% | 6.8% |
| Suppliers and employees | (2 363 297) | (777 158) | 32.9% | (705 587) | 29.9% | (1 482 744) | 62.7% | (642 285) | 63.8% | 9.9% |
| Finance charges | (45 984) | (8 880) | 19.3% | (11 941) | 26.0% | (20 821) | 45.3% | (15 458) | 50.5% | (22.8%) |
| Transfers and grants | - | - | - | - | - | - | - | (13 828) | 53.9% | (100.0%) |
| Net Cash from/(used) Operating Activities | 558 726 | 28 788 | 5.2% | 179 296 | 32.1% | 208 084 | 37.2% | 86 854 | 22.4% | 106.4% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 21 000 | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | 21 000 | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (386 739) | (87 991) | 22.8% | (97 978) | 25.3% | (185 969) | 48.1% | (79 143) | 53.1% | 23.8% |
| Capital assets | (386 739) | (87 991) | 22.8% | (97 978) | 25.3% | (185 969) | 48.1% | (79 143) | 53.1% | 23.8% |
| Net Cash from/(used) Investing Activities | (365 739) | (87 991) | 24.1% | (97 978) | 26.8% | (185 969) | 50.8% | (79 143) | 57.0% | 23.8% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 100 000 | - | - | - | - | - | - | - | - | - |
| Short term loans | 100 000 | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | (134 666) | (9 204) | 6.8% | (9 355) | 6.9% | (18 560) | 13.8% | (8 841) | 15.8% | 5.8% |
| Repayment of borrowing | (134 666) | (9 204) | 6.8% | (9 355) | 6.9% | (18 560) | 13.8% | (8 841) | 15.8% | 5.8% |
| Net Cash from/(used) Financing Activities | (34 666) | (9 204) | 26.6% | (9 355) | 27.0% | (18 560) | 53.5% | (8 841) | 15.8% | 5.8% |
| Net Increase/(Decrease) in cash held | 158 321 | (68 407) | (43.2%) | 71 963 | 45.5% | 3 555 | 2.2% | (1 130) | (50.1%) | (6 467.0%) |
| Cash/cash equivalents at the year begin: | 44 753 | 40 375 | 90.2% | (28 033) | (62.6%) | 40 375 | 90.2% | (14 792) | 66.5% | 89.5% |
| Cash/cash equivalents at the year end: | 203 074 | (28 033) | (13.8%) | 43 930 | 21.6% | 43 930 | 21.6% | (15 922) | (8.5%) | (375.9%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 24 159 | 10.5% | 4 684 | 2.0% | 8 539 | 3.7% | 193 419 | 83.8% | 230 802 | 16.3% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 67 299 | 28.2% | 4 159 | 1.7% | 10 502 | 4.4% | 157 031 | 65.7% | 238 990 | 16.9% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 70 929 | 24.0% | 3 863 | 1.3% | 10 436 | 3.5% | 209 759 | 71.1% | 294 986 | 20.8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 20 359 | 14.3% | 6 792 | 4.8% | 7 465 | 5.3% | 107 333 | 75.6% | 141 950 | 10.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 12 067 | 10.1% | 3 473 | 2.9% | 3 805 | 3.2% | 99 946 | 83.8% | 119 291 | 8.4% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 470 | 13.5% | 203 | 5.8% | 108 | 3.1% | 2 698 | 77.6% | 3 479 | .2% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 9 150 | 10.3% | 3 650 | 4.1% | 3 458 | 3.9% | 72 544 | 81.7% | 88 802 | 6.3% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 23 571 | 7.9% | 4 553 | 1.5% | 5 552 | 1.9% | 263 500 | 88.7% | 297 175 | 21.0% | - | - | - | - |
| Total By Income Source | 228 004 | 16.1% | 31 375 | 2.2% | 49 865 | 3.5% | 1 106 230 | 78.2% | 1 415 475 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 450 | 10.8% | 2 119 | 9.3% | 2 927 | 12.9% | 15 188 | 67.0% | 22 684 | 1.6% | - | - | - | - |
| Commercial | 88 938 | 52.8% | 2 232 | 1.3% | 13 226 | 7.9% | 63 964 | 38.0% | 168 360 | 11.9% | - | - | - | - |
| Households | 133 884 | 18.0% | 26 196 | 3.5% | 32 499 | 4.4% | 550 796 | 74.1% | 743 376 | 52.5% | - | - | - | - |
| Other | 2 733 | .6% | 828 | .2% | 1 212 | .3% | 476 282 | 99.0% | 481 055 | 34.0% | - | - | - | - |
| Total By Customer Group | 228 004 | 16.1% | 31 375 | 2.2% | 49 865 | 3.5% | 1 106 230 | 78.2% | 1 415 475 | 100.0% | - | - | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 53 558 | 93.7% | 3 607 | 6.3% | - | - | - | - | 57 165 | 23.1% |
| Bulk Water | 30 352 | 50.1% | 30 241 | 49.9% | - | - | - | - | 60 593 | 24.5% |
| PAYE deductions | 9 579 | 100.0% | - | - | - | - | - | - | 9 579 | 3.9% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 10 292 | 100.0% | - | - | - | - | - | - | 10 292 | 4.2% |
| Loan repayments | 5 461 | 100.0% | - | - | - | - | - | - | 5 461 | 2.2% |
| Trade Creditors | 81 447 | 77.9% | 20 875 | 20.0% | 658 | .6% | 1 619 | 1.5% | 104 599 | 42.2% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 3 | 100.0% | - | - | - | - | - | - | 3 | - |
| Total | 190 693 | 77.0% | 54 723 | 22.1% | 658 | .3% | 1 619 | .7% | 247 694 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Pringle Maanda Raedani | 011 951 2037 |
| Financial Manager | Ms Dorothy Diale | 011 951 2025 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: MERAFONG CITY (GT484)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 1 203 379 | 368 493 | 30.6% | 354 289 | 29.4% | 722 781 | 60.1% | 256 527 | 47.8% | 38.1% |
| Property rates | 185 386 | 45 190 | 24.4% | 44 432 | 24.0% | 89 622 | 48.3% | 41 649 | 47.3% | 6.7% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 273 707 | 69 026 | 25.2% | 69 563 | 25.4% | 138 590 | 50.6% | 59 855 | 44.7% | 16.2% |
| Service charges - water revenue | 294 017 | 77 383 | 26.3% | 94 647 | 32.2% | 172 029 | 58.5% | 67 775 | 41.1% | 39.6% |
| Service charges - sanitation revenue | 29 090 | 13 516 | 46.5% | 14 801 | 50.9% | 28 317 | 97.3% | 12 948 | 47.5% | 14.3% |
| Service charges - refuse revenue | 58 477 | 17 737 | 30.3% | 17 406 | 29.8% | 35 143 | 60.1% | 16 283 | 49.1% | 6.9% |
| Service charges - other | - | 390 | - | - | - | 390 | - | 306 | 47.6% | (100.0%) |
| Rental of facilities and equipment | 2 340 | 324 | 13.8% | 314 | 13.4% | 638 | 27.3% | 244 | 39.4% | 28.7% |
| Interest earned - external investments | 6 500 | 908 | 14.0% | 3 527 | 54.3% | 4 435 | 68.2% | 6 491 | 289.3% | (45.7%) |
| Interest earned - outstanding debtors | 93 004 | 17 183 | 18.5% | 36 259 | 39.0% | 53 443 | 57.5% | 22 378 | 55.0% | 62.0% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 10 836 | 1 572 | 14.5% | 1 756 | 16.2% | 3 328 | 30.7% | 2 240 | 88.4% | (21.6%) |
| Licences and permits | 16 397 | 8 932 | 54.5% | 9 202 | 56.1% | 18 134 | 110.6% | 8 729 | 45.0% | 5.4% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 227 399 | 114 259 | 50.2% | 61 017 | 26.8% | 175 276 | 77.1% | 15 604 | 55.2% | 291.0% |
| Other own revenue | 6 226 | 1 956 | 31.4% | 1 363 | 21.9% | 3 319 | 53.3% | 2 024 | 25.3% | (32.6%) |
| Gains on disposal of PPE | - | 118 | - | - | - | 118 | - | - | - | - |
| Operating Expenditure | 1 387 189 | 289 275 | 20.9% | 383 919 | 27.7% | 673 193 | 48.5% | 372 575 | 45.6% | 3.0% |
| Employee related costs | 380 433 | 77 205 | 20.3% | 80 359 | 21.1% | 157 564 | 41.4% | 71 345 | 41.4% | 12.6% |
| Remuneration of councillors | 23 361 | 5 664 | 24.2% | 6 432 | 27.5% | 12 096 | 51.8% | 4 992 | 45.3% | 28.8% |
| Debt impairment | 241 760 | 40 633 | 16.8% | 60 440 | 25.0% | 101 073 | 41.8% | 84 206 | 59.6% | (28.2%) |
| Depreciation and asset impairment | 28 361 | 4 727 | 16.7% | 46 023 | 162.3% | 50 750 | 178.9% | 7 090 | 50.0% | 549.1% |
| Finance charges | 22 600 | 5 551 | 24.6% | 11 120 | 49.2% | 16 672 | 73.8% | 9 904 | 112.1% | 12.3% |
| Bulk purchases | 473 253 | 135 334 | 28.6% | 133 908 | 28.3% | 269 242 | 56.9% | 124 172 | 48.5% | 7.8% |
| Other Materials | 913 | 261 | 28.6% | - | - | 261 | 28.6% | - | - | - |
| Contracted services | 155 093 | 7 853 | 5.1% | 26 927 | 17.4% | 34 780 | 22.4% | 35 617 | 49.7% | (24.4%) |
| Transfers and grants | 1 465 | 1 010 | 68.9% | 2 469 | 168.5% | 3 479 | 237.5% | - | - | (100.0%) |
| Other expenditure | 59 950 | 11 036 | 18.4% | 16 240 | 27.1% | 27 276 | 45.5% | 35 248 | 23.2% | (53.9%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (183 810) | 79 218 | | (29 630) | | 49 588 | | (116 048) | | |
| Transfers recognised - capital | 202 838 | 24 968 | 12.3% | 48 909 | 24.1% | 73 877 | 36.4% | 32 976 | 83.2% | 48.3% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 19 028 | 104 186 | | 19 279 | | 123 465 | | (83 073) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 19 028 | 104 186 | | 19 279 | | 123 465 | | (83 073) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 19 028 | 104 186 | | 19 279 | | 123 465 | | (83 073) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 19 028 | 104 186 | | 19 279 | | 123 465 | | (83 073) | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 255 432 | 31 479 | 12.3% | 41 552 | 16.3% | 73 031 | 28.6% | 34 768 | 35.8% | 19.5% |
| National Government | 132 691 | 25 993 | 19.6% | 30 551 | 23.0% | 56 544 | 42.6% | 21 692 | 31.3% | 40.8% |
| Provincial Government | 119 280 | 5 486 | 4.6% | 10 971 | 9.2% | 16 457 | 13.8% | 11 263 | 49.7% | (2.6%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 251 972 | 31 479 | 12.5% | 41 522 | 16.5% | 73 001 | 29.0% | 32 955 | 35.3% | 26.0% |
| Borrowing | - | - | - | - | - | - | - | 1 813 | 79.7% | (100.0%) |
| Internally generated funds | 3 460 | - | - | 30 | .9% | 30 | .9% | - | 1.3% | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 255 432 | 31 479 | 12.3% | 41 552 | 16.3% | 73 031 | 28.6% | 34 768 | 35.8% | 19.5% |
| Governance and Administration | 1 460 | - | - | 30 | 2.1% | 30 | 2.1% | - | 1.3% | (100.0%) |
| Executive & Council | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 1 460 | - | - | 30 | 2.1% | 30 | 2.1% | - | 1.3% | (100.0%) |
| Corporate Services | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 19 373 | - | - | 4 177 | 21.6% | 4 177 | 21.6% | 7 097 | 97.1% | (41.1%) |
| Community & Social Services | 17 373 | - | - | 4 177 | 24.0% | 4 177 | 24.0% | 26 | .3% | 15 768.5% |
| Sport And Recreation | 2 000 | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | 7 070 | - | (100.0%) |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 33 612 | - | - | 485 | 1.4% | 485 | 1.4% | 5 766 | 34.8% | (91.6%) |
| Planning and Development | 3 674 | - | - | - | - | - | - | - | - | - |
| Road Transport | 29 938 | - | - | 485 | 1.6% | 485 | 1.6% | 5 766 | 42.8% | (91.6%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 200 987 | 31 479 | 15.7% | 36 859 | 18.3% | 68 338 | 34.0% | 21 905 | 31.4% | 68.3% |
| Electricity | 16 000 | 928 | 5.8% | 10 491 | 65.6% | 11 420 | 71.4% | 3 758 | 31.5% | 179.2% |
| Water | 168 980 | 14 384 | 8.5% | 15 812 | 9.4% | 30 197 | 17.9% | 4 437 | 12.3% | 256.4% |
| Waste Water Management | 16 006 | 3 154 | 19.7% | 5 841 | 36.5% | 8 995 | 56.2% | 1 127 | 60.9% | 418.3% |
| Waste Management | - | 13 012 | - | 4 715 | - | 17 727 | - | 12 583 | 73.6% | (62.5%) |
| Other | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 1 172 796 | 368 676 | 31.4% | 288 565 | 24.6% | 657 241 | 56.0% | 220 673 | 55.4% | 30.8% |
| Property rates, penalties and collection charges | 139 039 | 41 098 | 29.6% | 34 921 | 25.1% | 76 020 | 54.7% | 24 098 | 44.6% | 44.9% |
| Service charges | 491 468 | 125 268 | 25.5% | 141 804 | 28.9% | 267 073 | 54.3% | 113 441 | 43.0% | 25.0% |
| Other revenue | 35 798 | 12 719 | 35.5% | 12 636 | 35.3% | 25 355 | 70.8% | 11 776 | 42.9% | 7.3% |
| Government - operating | 227 399 | 114 259 | 50.2% | 61 017 | 26.8% | 175 276 | 77.1% | 56 587 | 78.0% | 7.8% |
| Government - capital | 202 838 | 73 476 | 36.2% | 33 723 | 16.6% | 107 199 | 52.8% | 9 000 | 103.6% | 274.7% |
| Interest | 76 253 | 1 855 | 2.4% | 4 463 | 5.9% | 6 319 | 8.3% | 5 771 | 12.9% | (22.7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 117 067) | (205 283) | 18.4% | (253 237) | 22.7% | (458 519) | 41.0% | (216 969) | 47.2% | 16.7% |
| Suppliers and employees | (1 093 002) | (199 731) | 18.3% | (242 116) | 22.2% | (441 848) | 40.4% | (213 582) | 47.1% | 13.4% |
| Finance charges | (22 600) | (5 551) | 24.6% | (11 120) | 49.2% | (16 672) | 73.8% | (3 386) | 59.6% | 228.4% |
| Transfers and grants | (1 465) | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 55 729 | 163 394 | 293.2% | 35 328 | 63.4% | 198 722 | 356.6% | 3 704 | 343.5% | 853.7% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (255 432) | (31 479) | 12.3% | (41 640) | 16.3% | (73 119) | 28.6% | (32 335) | 52.0% | 28.8% |
| Capital assets | (255 432) | (31 479) | 12.3% | (41 640) | 16.3% | (73 119) | 28.6% | (32 335) | 52.0% | 28.8% |
| Net Cash from/(used) Investing Activities | (255 432) | (31 479) | 12.3% | (41 640) | 16.3% | (73 119) | 28.6% | (32 335) | 52.0% | 28.8% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | (4 888) | (1 908) | 39.0% | (950) | 19.4% | (2 858) | 58.5% | (859) | 53.6% | 10.6% |
| Repayment of borrowing | (4 888) | (1 908) | 39.0% | (950) | 19.4% | (2 858) | 58.5% | (859) | 53.6% | 10.6% |
| Net Cash from/(used) Financing Activities | (4 888) | (1 908) | 39.0% | (950) | 19.4% | (2 858) | 58.5% | (859) | 53.6% | 10.6% |
| Net Increase/(Decrease) in cash held | (204 590) | 130 007 | (63.5%) | (7 262) | 3.5% | 122 745 | (60.0%) | (29 490) | (44.3%) | (75.4%) |
| Cash/cash equivalents at the year begin: | (415 943) | 54 980 | (13.2%) | 184 987 | (44.5%) | 54 980 | (13.2%) | 278 922 | (80.5%) | (33.7%) |
| Cash/cash equivalents at the year end: | (620 533) | 184 987 | (29.8%) | 177 725 | (28.6%) | 177 725 | (28.6%) | 249 432 | (70.5%) | (28.7%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 28 837 | 5.6% | 24 651 | 4.8% | 19 829 | 3.9% | 438 661 | 85.7% | 511 978 | 30.3% | - | - | 438 661 | 86.0% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 15 747 | 22.0% | 9 538 | 13.3% | 4 987 | 7.0% | 41 378 | 57.7% | 71 650 | 4.2% | - | - | 41 378 | 58.0% |
| Receivables from Non-exchange Transactions - Property Rates | 13 850 | 4.7% | 10 859 | 3.7% | 6 183 | 2.1% | 261 663 | 89.4% | 292 554 | 17.3% | - | - | 261 663 | 89.0% |
| Receivables from Exchange Transactions - Waste Water Management | 5 111 | 4.7% | 4 973 | 4.6% | 4 401 | 4.1% | 93 512 | 86.6% | 107 997 | 6.4% | - | - | 93 512 | 87.0% |
| Receivables from Exchange Transactions - Waste Management | 5 764 | 3.5% | 9 608 | 5.9% | 8 056 | 5.0% | 139 080 | 85.6% | 162 509 | 9.6% | - | - | 139 080 | 86.0% |
| Receivables from Exchange Transactions - Property Rental Debtors | 90 | 13.5% | 66 | 9.9% | 38 | 5.7% | 472 | 70.8% | 667 | - | - | - | 472 | 71.0% |
| Interest on Arrear Debtor Accounts | 18 612 | 5.2% | 8 995 | 2.5% | 9 089 | 2.5% | 324 007 | 89.8% | 360 704 | 21.3% | - | - | 324 007 | 90.0% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 8 466 | 4.6% | 11 136 | 6.1% | 14 149 | 7.7% | 150 299 | 81.7% | 184 050 | 10.9% | - | - | 150 299 | 82.0% |
| Total By Income Source | 96 477 | 5.7% | 79 826 | 4.7% | 66 733 | 3.9% | 1 449 073 | 85.6% | 1 692 109 | 100.0% | - | - | 1 449 073 | 86.0% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 317 | 11.4% | 1 954 | 9.6% | 1 364 | 6.7% | 14 665 | 72.2% | 20 300 | 1.2% | - | - | 14 665 | 72.0% |
| Commercial | 48 936 | 6.3% | 28 153 | 3.6% | 20 878 | 2.7% | 684 575 | 87.5% | 782 543 | 46.2% | - | - | 684 575 | 88.0% |
| Households | 42 415 | 5.3% | 49 129 | 6.1% | 43 875 | 5.4% | 672 035 | 83.2% | 807 454 | 47.7% | - | - | 672 035 | 83.0% |
| Other | 2 809 | 3.4% | 589 | .7% | 616 | .8% | 77 798 | 95.1% | 81 812 | 4.8% | - | - | 77 798 | 95.0% |
| Total By Customer Group | 96 477 | 5.7% | 79 826 | 4.7% | 66 733 | 3.9% | 1 449 073 | 85.6% | 1 692 109 | 100.0% | - | - | 1 449 073 | 86.0% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 66 844 | 26.9% | 24 715 | 10.0% | 66 788 | 26.9% | 89 751 | 36.2% | 248 099 | 56.3% |
| Bulk Water | 46 385 | 100.0% | - | - | - | - | - | - | 46 385 | 10.5% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 11 129 | 100.0% | - | - | - | - | - | - | 11 129 | 2.5% |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 11 761 | 9.1% | 20 699 | 15.9% | 13 810 | 10.6% | 83 650 | 64.4% | 129 919 | 29.5% |
| Auditor-General | - | - | 1 352 | 26.3% | - | - | 3 798 | 73.7% | 5 150 | 1.2% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 136 120 | 30.9% | 46 766 | 10.6% | 80 599 | 18.3% | 177 199 | 40.2% | 440 683 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Ms Morakane N. Mokoena | 018 788 9506 |
| Financial Manager | Ms Martha Chauke | 018 788 9551 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: RAND WEST CITY (GT485)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 1 768 388 | 483 063 | 27.3% | 412 697 | 23.3% | 895 760 | 50.7% | 328 161 | 49.3% | 25.8% |
| Property rates | 234 508 | 56 888 | 24.3% | 45 996 | 19.6% | 102 885 | 43.9% | 53 351 | 69.8% | (13.8%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 671 564 | 168 969 | 25.2% | 146 626 | 21.8% | 315 594 | 47.0% | 125 694 | 42.1% | 16.7% |
| Service charges - water revenue | 321 344 | 75 487 | 23.5% | 72 886 | 22.7% | 148 373 | 46.2% | 70 023 | 48.0% | 4.1% |
| Service charges - sanitation revenue | 55 973 | 13 174 | 23.5% | 12 603 | 22.5% | 25 777 | 46.1% | 13 360 | 55.6% | (5.7%) |
| Service charges - refuse revenue | 61 648 | 17 594 | 28.5% | 17 508 | 28.4% | 35 102 | 56.9% | 14 958 | 56.5% | 17.0% |
| Service charges - other | 3 135 | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 2 841 | 106 | 3.7% | 588 | 20.7% | 694 | 24.4% | 191 | 20.6% | 207.6% |
| Interest earned - external investments | 3 398 | 692 | 20.4% | 784 | 23.1% | 1 475 | 43.4% | 287 | 44.7% | 172.6% |
| Interest earned - outstanding debtors | 26 077 | 7 302 | 28.0% | 9 172 | 35.2% | 16 474 | 63.2% | 8 480 | 68.4% | 8.2% |
| Dividends received | 53 | - | - | - | - | - | - | - | - | - |
| Fines | 18 599 | 358 | 1.9% | 4 766 | 25.6% | 5 123 | 27.5% | 564 | 12.9% | 744.4% |
| Licences and permits | 91 | 26 | 28.2% | 32 | 35.2% | 58 | 63.4% | 19 | 37.8% | 70.2% |
| Agency services | 30 181 | 5 959 | 19.7% | 6 541 | 21.7% | 12 500 | 41.4% | 20 140 | 108.2% | (67.5%) |
| Transfers recognised - operational | 307 469 | 132 520 | 43.1% | 93 771 | 30.5% | 226 291 | 73.6% | 12 462 | 46.0% | 652.4% |
| Other own revenue | 31 506 | 3 989 | 12.7% | 1 424 | 4.5% | 5 413 | 17.2% | 8 631 | 35.0% | (83.5%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1 768 318 | 440 720 | 24.9% | 467 264 | 26.4% | 907 984 | 51.3% | 333 511 | 43.0% | 40.1% |
| Employee related costs | 527 095 | 129 579 | 24.6% | 128 850 | 24.4% | 258 430 | 49.0% | 128 204 | 52.0% | .5% |
| Remuneration of councillors | 28 207 | 6 589 | 23.4% | 6 580 | 23.3% | 13 168 | 46.7% | 5 972 | 45.2% | 10.2% |
| Debt impairment | 79 672 | 6 991 | 8.8% | 3 085 | 3.9% | 10 076 | 12.6% | - | - | (100.0%) |
| Depreciation and asset impairment | 178 508 | 45 993 | 25.8% | 32 484 | 18.2% | 78 477 | 44.0% | - | - | (100.0%) |
| Finance charges | 8 431 | 4 710 | 55.9% | - | - | 4 710 | 55.9% | 1 786 | 72.6% | (100.0%) |
| Bulk purchases | 694 221 | 202 430 | 29.2% | 196 515 | 28.3% | 398 945 | 57.5% | 153 306 | 53.9% | 28.2% |
| Other Materials | 101 601 | 10 179 | 10.0% | 30 537 | 30.1% | 40 716 | 40.1% | - | - | (100.0%) |
| Contracted services | 46 566 | 17 124 | 36.8% | 14 603 | 31.4% | 31 727 | 68.1% | 21 478 | 73.4% | (32.0%) |
| Transfers and grants | 1 590 | - | - | - | - | - | - | - | - | - |
| Other expenditure | 102 428 | 17 125 | 16.7% | 54 611 | 53.3% | 71 735 | 70.0% | 22 765 | 34.6% | 139.9% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 70 | 42 343 | | (54 568) | | (12 225) | | (5 351) | | |
| Transfers recognised - capital | 305 594 | 49 201 | 16.1% | 72 675 | 23.8% | 121 876 | 39.9% | 48 334 | 30.9% | 50.4% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 305 665 | 91 544 | | 18 108 | | 109 652 | | 42 983 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 305 665 | 91 544 | | 18 108 | | 109 652 | | 42 983 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 305 665 | 91 544 | | 18 108 | | 109 652 | | 42 983 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 305 665 | 91 544 | | 18 108 | | 109 652 | | 42 983 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 324 865 | 52 257 | 16.1% | 64 780 | 19.9% | 117 037 | 36.0% | 44 785 | 36.9% | 44.6% |
| National Government | 302 594 | 52 257 | 17.3% | 43 300 | 14.3% | 95 557 | 31.6% | 44 586 | 54.9% | (2.9%) |
| Provincial Government | 3 000 | - | - | 21 480 | 716.0% | 21 480 | 716.0% | 199 | .4% | 10 708.8% |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 305 594 | 52 257 | 17.1% | 64 780 | 21.2% | 117 037 | 38.3% | 44 785 | 36.9% | 44.6% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 19 271 | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 324 865 | 52 257 | 16.1% | 64 780 | 19.9% | 117 037 | 36.0% | 44 785 | 36.9% | 44.6% |
| Governance and Administration | (0) | - | - | - | - | - | - | - | - | - |
| Executive & Council | (0) | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 24 257 | 1 833 | 7.6% | 1 000 | 4.1% | 2 833 | 11.7% | 4 422 | 23.6% | (77.4%) |
| Community & Social Services | 3 000 | - | - | 1 000 | 33.3% | 1 000 | 33.3% | 199 | 2.2% | 403.2% |
| Sport And Recreation | 13 257 | 1 833 | 13.8% | - | - | 1 833 | 13.8% | 4 223 | 38.1% | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | 8 000 | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 75 335 | 7 577 | 10.1% | 12 797 | 17.0% | 20 374 | 27.0% | 4 186 | 10.4% | 205.7% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 75 335 | 7 577 | 10.1% | 12 797 | 17.0% | 20 374 | 27.0% | 4 186 | 10.4% | 205.7% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 220 002 | 42 848 | 19.5% | 50 983 | 23.2% | 93 831 | 42.6% | 36 177 | 54.9% | 40.9% |
| Electricity | 75 000 | 10 414 | 13.9% | 20 091 | 26.8% | 30 505 | 40.7% | 4 993 | 55.5% | 302.4% |
| Water | 145 002 | 32 433 | 22.4% | 30 893 | 21.3% | 63 326 | 43.7% | 30 533 | 62.0% | 1.2% |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | 651 | 16.5% | (100.0%) |
| Other | 5 271 | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 1 923 254 | 485 371 | 25.2% | 539 066 | 28.0% | 1 024 437 | 53.3% | 407 290 | 48.9% | 32.4% |
| Property rates, penalties and collection charges | 211 058 | 42 357 | 20.1% | 56 807 | 26.9% | 99 164 | 47.0% | 50 504 | 45.0% | 12.5% |
| Service charges | 1 002 298 | 209 173 | 20.9% | 217 021 | 21.7% | 426 194 | 42.5% | 194 111 | 39.7% | 11.8% |
| Other revenue | 69 914 | 37 337 | 53.4% | 36 710 | 52.5% | 74 047 | 105.9% | 28 777 | 52.9% | 27.6% |
| Government - operating | 307 469 | 129 253 | 42.0% | 92 599 | 30.1% | 221 852 | 72.2% | 94 642 | 73.9% | (2.2%) |
| Government - capital | 305 594 | 64 710 | 21.2% | 133 382 | 43.6% | 198 092 | 64.8% | 34 919 | 63.7% | 282.0% |
| Interest | 26 867 | 2 541 | 9.5% | 2 547 | 9.5% | 5 088 | 18.9% | 4 337 | 27.1% | (41.3%) |
| Dividends | 53 | - | - | - | - | - | - | - | - | - |
| Payments | (1 535 638) | (414 381) | 27.0% | (425 531) | 27.7% | (839 912) | 54.7% | (345 933) | 59.3% | 23.0% |
| Suppliers and employees | (1 525 618) | (412 647) | 27.0% | (424 329) | 27.8% | (836 976) | 54.9% | (345 926) | 59.6% | 22.7% |
| Finance charges | (8 431) | (1 734) | 20.6% | (1 202) | 14.3% | (2 935) | 34.8% | (7) | 6.2% | 16 433.4% |
| Transfers and grants | (1 590) | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 387 616 | 70 991 | 18.3% | 113 535 | 29.3% | 184 526 | 47.6% | 61 357 | 1.6% | 85.0% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 14 633 | (23 637) | (161.5%) | (22 995) | (157.2%) | (46 633) | (318.7%) | (11 918) | - | 92.9% |
| Proceeds on disposal of PPE | - | - | | - | | - | | - | - | |
| Decrease in non-current debtors | 785 | (23 637) | (3 009.3%) | (22 995) | (2 927.6%) | (46 633) | (5 936.8%) | (11 918) | - | 92.9% |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 13 847 | - | - | - | - | - | - | - | - | - |
| Payments | (324 866) | (49 201) | 15.1% | (77 700) | 23.9% | (126 901) | 39.1% | (48 334) | 26.8% | 60.8% |
| Capital assets | (324 866) | (49 201) | 15.1% | (77 700) | 23.9% | (126 901) | 39.1% | (48 334) | 26.8% | 60.8% |
| Net Cash from/(used) Investing Activities | (310 233) | (72 838) | 23.5% | (100 695) | 32.5% | (173 534) | 55.9% | (60 252) | 36.1% | 67.1% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | 286 | - | 274 | - | 560 | - | 2 115 | - | (87.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | 286 | - | 274 | - | 560 | - | 2 115 | - | (87.0%) |
| Payments | (2 338) | (1 429) | 61.1% | - | - | (1 429) | 61.1% | (585) | 118.9% | (100.0%) |
| Repayment of borrowing | (2 338) | (1 429) | 61.1% | - | | (1 429) | 61.1% | (585) | 118.9% | (100.0%) |
| Net Cash from/(used) Financing Activities | (2 338) | (1 143) | 48.9% | 274 | (11.7%) | (868) | 37.1% | 1 530 | (3.7%) | (82.1%) |
| Net Increase/(Decrease) in cash held | 75 045 | (2 990) | (4.0%) | 13 114 | 17.5% | 10 123 | 13.5% | 2 635 | (351.3%) | 397.7% |
| Cash/cash equivalents at the year begin: | 89 902 | 41 247 | 45.9% | 38 257 | 42.6% | 41 247 | 45.9% | 31 674 | 379.9% | 20.8% |
| Cash/cash equivalents at the year end: | 164 947 | 38 257 | 23.2% | 51 370 | 31.1% | 51 370 | 31.1% | 34 309 | 57.2% | 49.7% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 20 769 | 20.6% | 11 638 | 11.5% | 4 615 | 4.6% | 63 973 | 63.3% | 100 996 | 17.1% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 41 864 | 30.9% | 19 268 | 14.2% | 18 295 | 13.5% | 55 892 | 41.3% | 135 319 | 22.9% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 10 780 | 14.5% | 4 192 | 5.6% | 4 550 | 6.1% | 54 888 | 73.8% | 74 410 | 12.6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 3 755 | 9.1% | 2 094 | 5.1% | 1 774 | 4.3% | 33 706 | 81.6% | 41 329 | 7.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 4 326 | 9.1% | 2 571 | 5.4% | 2 015 | 4.2% | 38 575 | 81.2% | 47 487 | 8.0% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 10 | 1.6% | 9 | 1.5% | 9 | 1.4% | 592 | 95.4% | 620 | .1% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 6 867 | 10.5% | 2 975 | 4.6% | 2 584 | 4.0% | 52 876 | 81.0% | 65 302 | 11.0% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 8 507 | 6.8% | 4 438 | 3.5% | 3 642 | 2.9% | 109 337 | 86.8% | 125 925 | 21.3% | - | - | - | - |
| Total By Income Source | 96 878 | 16.4% | 47 186 | 8.0% | 37 484 | 6.3% | 409 839 | 69.3% | 591 387 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 1 478 | 7.9% | 906 | 4.8% | 2 241 | 11.9% | 14 156 | 75.4% | 18 781 | 3.2% | - | - | - | - |
| Commercial | 48 787 | 38.3% | 20 598 | 16.2% | 18 852 | 14.8% | 39 269 | 30.8% | 127 507 | 21.6% | - | - | - | - |
| Households | 46 613 | 10.5% | 25 681 | 5.8% | 16 390 | 3.7% | 356 414 | 80.1% | 445 098 | 75.3% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 96 878 | 16.4% | 47 186 | 8.0% | 37 484 | 6.3% | 409 839 | 69.3% | 591 387 | 100.0% | - | - | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 36 758 | 20.0% | 43 622 | 23.7% | - | - | 103 630 | 56.3% | 184 010 | 34.2% |
| Bulk Water | 23 563 | 100.0% | - | - | - | - | - | - | 23 563 | 4.4% |
| PAYE deductions | 6 860 | 100.0% | - | - | - | - | - | - | 6 860 | 1.3% |
| VAT (output less input) | 13 151 | 100.0% | - | - | - | - | - | - | 13 151 | 2.4% |
| Pensions / Retirement | 7 086 | 100.0% | - | - | - | - | - | - | 7 086 | 1.3% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 27 616 | 13.2% | 20 306 | 9.7% | 13 615 | 6.5% | 146 925 | 70.5% | 208 463 | 38.8% |
| Auditor-General | 3 801 | 94.1% | 151 | 3.7% | 86 | 2.1% | - | - | 4 038 | .8% |
| Other | 90 284 | 100.0% | - | - | - | - | - | - | 90 284 | 16.8% |
| Total | 209 120 | 38.9% | 64 079 | 11.9% | 13 701 | 2.5% | 250 555 | 46.6% | 537 455 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Themba Goba | 011 411 0051/2 |
| Financial Manager | Ms Beverly Gunqisa | 011 411 0086/7 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: WEST RAND (DC48)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 339 595 | 127 863 | 37.7% | 84 687 | 24.9% | 212 550 | 62.6% | 88 439 | 45.3% | (4.2%) |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | 601 | 346 | 57.6% | 186 | 31.0% | 532 | 88.6% | 220 | 13.6% | (15.2%) |
| Rental of facilities and equipment | 1 385 | 147 | 10.6% | 245 | 17.7% | 392 | 28.3% | 208 | 15.6% | 18.0% |
| Interest earned - external investments | - | 105 | - | 56 | - | 161 | - | 771 | 45.3% | (92.7%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | 600 | - | - | 437 | 72.8% | 437 | 72.8% | 51 | 5.8% | 756.9% |
| Agency services | - | 16 | - | - | - | 16 | - | - | - | - |
| Transfers recognised - operational | 214 708 | 121 774 | 56.7% | 77 385 | 36.0% | 199 159 | 92.8% | 73 879 | 74.7% | 4.7% |
| Other own revenue | 122 301 | 5 476 | 4.5% | 6 377 | 5.2% | 11 853 | 9.7% | 13 311 | 25.9% | (52.1%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 342 193 | 65 711 | 19.2% | 57 030 | 16.7% | 122 741 | 35.9% | 79 325 | 27.7% | (28.1%) |
| Employee related costs | 168 329 | 53 874 | 32.0% | 40 807 | 24.2% | 94 681 | 56.2% | 38 684 | 41.6% | 5.5% |
| Remuneration of councillors | 13 685 | 3 162 | 23.1% | 3 208 | 23.4% | 6 370 | 46.5% | 2 607 | 38.4% | 23.0% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 8 161 | 1 846 | 22.6% | 2 163 | 26.5% | 4 009 | 49.1% | 2 365 | 55.3% | (8.6%) |
| Finance charges | 1 486 | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - |
| Other Materials | 100 | - | - | - | - | - | - | - | - | - |
| Contracted services | 133 844 | 4 996 | 3.7% | 6 968 | 5.2% | 11 964 | 8.9% | 24 180 | 13.5% | (71.2%) |
| Transfers and grants | 4 392 | - | - | 2 200 | 50.1% | 2 200 | 50.1% | 1 100 | 50.1% | 100.0% |
| Other expenditure | 12 197 | 1 833 | 15.0% | 1 684 | 13.8% | 3 517 | 28.8% | 10 388 | 56.5% | (83.8%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (2 598) | 62 152 | | 27 657 | | 89 809 | | 9 114 | | |
| Transfers recognised - capital | 2 598 | - | - | - | - | - | - | - | 93.8% | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 0 | 62 152 | | 27 657 | | 89 809 | | 9 114 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 0 | 62 152 | | 27 657 | | 89 809 | | 9 114 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 0 | 62 152 | | 27 657 | | 89 809 | | 9 114 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 0 | 62 152 | | 27 657 | | 89 809 | | 9 114 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 43 277 | - | - | - | - | - | - | - | 28.0% | - |
| National Government | 43 277 | - | - | - | - | - | - | - | 28.0% | - |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 43 277 | - | - | - | - | - | - | - | 28.0% | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 43 277 | - | - | - | - | - | - | - | 28.0% | - |
| Governance and Administration | - | - | - | - | - | - | - | - | - | - |
| Executive & Council | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 43 277 | - | - | - | - | - | - | - | 28.0% | - |
| Planning and Development | 43 277 | - | - | - | - | - | - | - | 28.0% | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 342 193 | 103 799 | 30.3% | 88 080 | 25.7% | 191 879 | 56.1% | 88 439 | 48.1% | (.4%) |
| Property rates, penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges | 601 | 411 | 68.4% | 145 | 24.2% | 556 | 92.6% | 220 | 20.5% | (33.9%) |
| Other revenue | 124 287 | 13 009 | 10.5% | 25 494 | 20.5% | 38 503 | 31.0% | 13 569 | 29.7% | 87.9% |
| Government - operating | 214 708 | 88 458 | 41.2% | 62 385 | 29.1% | 150 843 | 70.3% | 73 879 | 75.6% | (15.6%) |
| Government - capital | 2 598 | 1 816 | 69.9% | - | - | 1 816 | 69.9% | - | 42.5% | - |
| Interest | - | 105 | - | 56 | - | 161 | - | 771 | 45.1% | (92.7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (290 756) | (176 475) | 60.7% | (58 117) | 20.0% | (234 592) | 80.7% | (80 858) | 36.4% | (28.1%) |
| Suppliers and employees | (284 878) | (171 214) | 60.1% | (55 917) | 19.6% | (227 132) | 79.7% | (79 758) | 35.8% | (29.9%) |
| Finance charges | (1 486) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (4 392) | (5 260) | 119.8% | (2 200) | 50.1% | (7 460) | 169.8% | (1 100) | 144.8% | 100.0% |
| Net Cash from/(used) Operating Activities | 51 438 | (72 676) | (141.3%) | 29 963 | 58.3% | (42 713) | (83.0%) | 7 581 | 567.6% | 295.3% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (43 277) | - | - | - | - | - | - | - | 28.0% | - |
| Capital assets | (43 277) | - | - | - | - | - | - | - | 28.0% | - |
| Net Cash from/(used) Investing Activities | (43 277) | - | - | - | - | - | - | - | 28.0% | - |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 8 161 | (72 676) | (890.6%) | 29 963 | 367.2% | (42 713) | (523.4%) | 7 581 | 4 083.3% | 295.3% |
| Cash/cash equivalents at the year begin: | (126 400) | 72 006 | (57.0%) | (670) | .5% | 72 006 | (57.0%) | 127 091 | - | (100.5%) |
| Cash/cash equivalents at the year end: | (118 239) | (670) | .6% | 29 293 | (24.8%) | 29 293 | (24.8%) | 134 672 | 8 775.2% | (78.2%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 229 | .5% | 231 | .5% | 212 | .5% | 44 371 | 98.5% | 45 043 | 100.0% | - | - | - | - |
| Total By Income Source | 229 | .5% | 231 | .5% | 212 | .5% | 44 371 | 98.5% | 45 043 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | 39 626 | 100.0% | 39 626 | 88.0% | - | - | - | - |
| Commercial | 229 | 10.5% | 219 | 10.1% | 212 | 9.7% | 1 516 | 69.7% | 2 176 | 4.8% | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | 12 | .4% | - | - | 3 229 | 99.6% | 3 241 | 7.2% | - | - | - | - |
| Total By Customer Group | 229 | .5% | 231 | .5% | 212 | .5% | 44 371 | 98.5% | 45 043 | 100.0% | - | - | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 2 345 | 25.6% | 2 385 | 26.0% | 2 258 | 24.6% | 2 172 | 23.7% | 9 161 | 20.0% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 4 346 | 11.9% | 33 | .1% | 2 192 | 6.0% | 29 975 | 82.0% | 36 546 | 80.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 6 692 | 14.6% | 2 417 | 5.3% | 4 450 | 9.7% | 32 147 | 70.3% | 45 706 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr David Mokoena | 011 411 5021 |
| Financial Manager | Mr Romeo Mohaudi | 011 411 5254 |

Source Local Government Database

1. All figures in this report are unaudited.